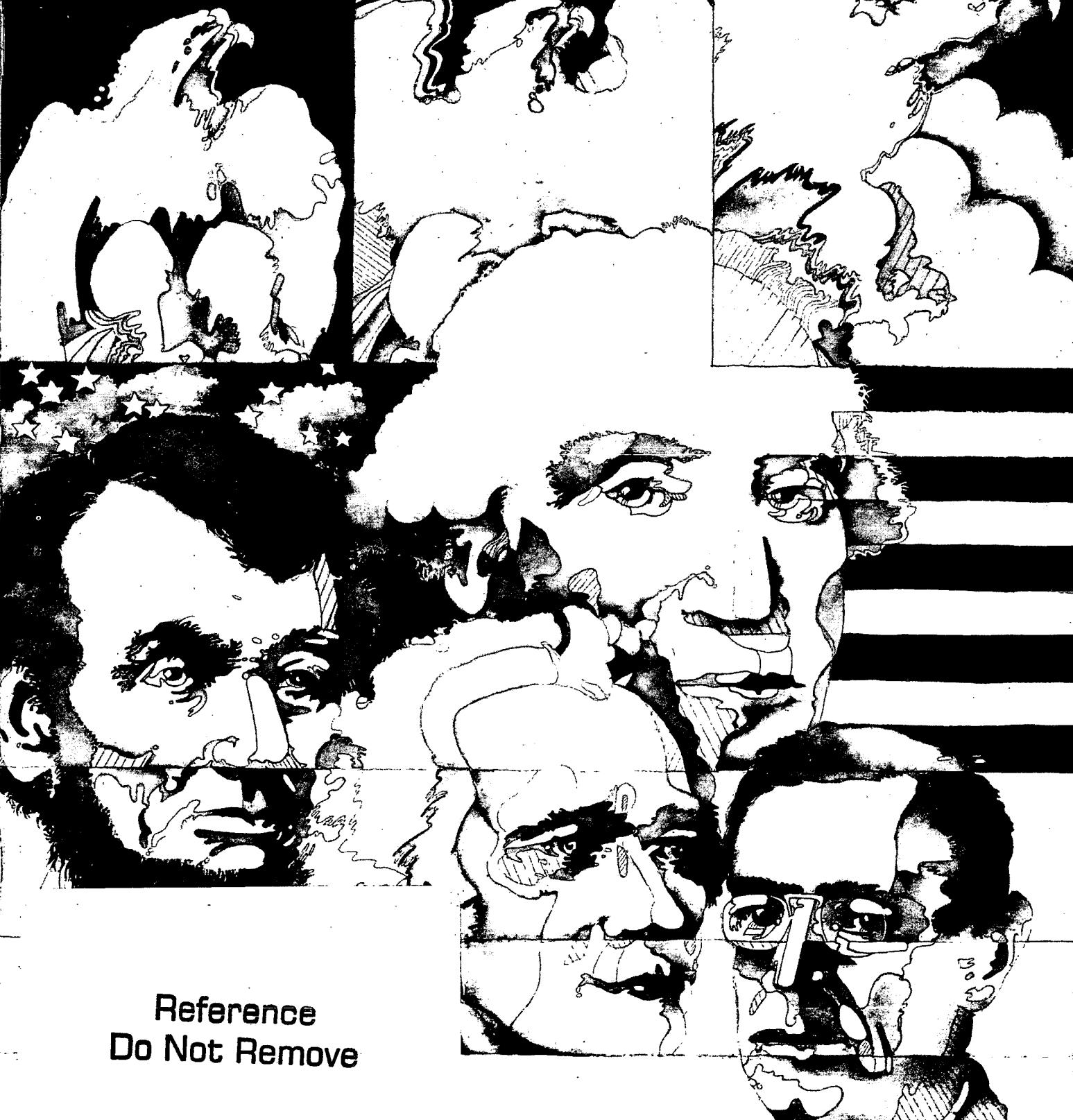


**Transitional
Quarter
Appendix**

1976 Annual Report

**Commissioner
of
Internal
Revenue**

July 1-Sept. 30, 1976



**Reference
Do Not Remove**

**Transitional Quarter Appendix
to the
1976 Annual Report
of the
Commissioner of
Internal Revenue
July 1-September 30, 1976**

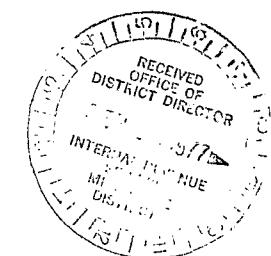
**Federal Fiscal Year
Changed in 1976**

The Budget and Impoundment Control Act, Public Law No. 93-344, effective in calendar year 1976, changed the fiscal year for the United States Government from July 1-June 30 to October 1-September 30. In addition, the Act required the Director, Office of Management and Budget (OMB), Executive Office of the President, to provide regulations to guide Federal agencies in the orderly transition of statistical data during the interim between the end of the old fiscal year on June 30, 1976, and the beginning of the new one on October 1, 1976.

In OMB Circular No. A-46, dated January 26, 1976, all Federal Executive Departments were instructed to separate transitional period data (July 1-September 30, 1976) from fiscal year 1976 and fiscal year 1977 data.

The cover of this report depicts the great leaders of this country who have contributed to its strength and to the tax system.

George Washington, our first president, and Alexander Hamilton, our first Secretary of the Treasury, saw the need for the central government to have the authority to raise revenues. Abraham Lincoln was president when the first income tax law was enacted, and it was he who appointed the first Commissioner of Internal Revenue. Woodrow Wilson was president in 1913 when the constitutional amendment passed and the enabling legislation created the Federal income tax that has led to today's tax system.



Transition Quarter Appendix Data

The 1976 transition period is the first instance since 1862, when Congress initially authorized the compilation of internal tax statistics, that a ninety day interim occurs between the close of one fiscal year and the beginning of another.

To provide continuity for this unique period, Public Law 93-44 requires that all Federal agencies publish statistical data covering the quarter from July 1 to September 30, 1976 separately from fiscal year 1976 data. This *Transitional Quarter Appendix to the 1976 Annual Report of the Commissioner of Internal Revenue* is published in compliance with the public law.

Section 1: Text Tables

These tables are termed text tables because they are transitional period supplements to tables accompanying the written material in the 1976 IRS Annual Report. Each transition quarter text table is footnoted to indicate the corresponding table in the 1976 IRS Annual Report to which they are supplemental.

Section 2: Statistical Tables

These tables are transitional period supplements to the statistical tables presented on pages 130 through 158 in the 1976 IRS Annual Report, with the exception of tables covering calendar year data or those not reported on a quarter year basis.

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Section 1:

Transition Quarter
Text Tables

Transition Quarter
Number of returns filed, by principal type of return*
 (Figures in Thousands)

Type of Return	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 9/30/76)
Grand Total	8,300	8,922
Income Tax, Total	1,854	2,026
Individual	698	824
Declaration of estimated tax	517	541
Fiduciary	156	158
Partnership	55	46
Corporation	428	457
Estate Tax	61	66
Gift Tax	54	60
Employment Tax	5,056	5,219
Exempt Organization	85	115
Employee Plans	357	100
Alcohol, Tobacco, and Firearms	164	245
Excise Tax	419	458
Supplemental Documents	250	632

* See page 13, 1976 IRS Annual Report

Transition Quarter
Gross Internal Revenue Collections*
 (Dollars in thousands)

Source	Percent of 1976 Collections	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 9/30/76)	Increase or Decrease	Amount Percent
Grand total ¹	100.0	67,159,753	75,462,780	\$8,303,027	12.4
Income taxes, total	65.7	43,998,578	49,567,484	\$5,568,906	12.7
Corporation	13.0	9,159,982	9,808,905	\$648,923	7.1
Individual, total	52.7	34,838,596	39,758,579	\$4,919,983	14.1
Withheld by employers ²	43.7	328,633,018	432,949,859	\$4,316,841	15.1
Other ²	9.0	6,205,578	6,808,720	\$603,142	9.7
Employment taxes, total	26.4	17,399,994	19,892,041	\$2,492,047	14.3
Old-age survivors disability and hospital insurance, total	25.2	16,687,690	19,050,456	\$2,362,766	14.2
Federal insurance contributions	24.9	16,436,980	18,781,314	\$2,344,334	14.3
Self-employment insurance contributions	0.4	250,710	269,142	\$18,432	7.4
Unemployment insurance	0.5	314,925	377,378	\$62,453	19.8
Railroad retirement	0.6	397,379	464,207	\$66,828	16.8
Estate and gift taxes	2.0	1,384,572	1,485,247	\$100,675	7.3
Excise taxes, total	6.0	4,376,610	4,518,008	\$141,398	3.2
Alcohol	1.7	1,334,508	1,305,841	-\$28,667	-2.1
Tobacco	0.8	596,394	622,821	\$26,427	4.4
Other	3.4	2,445,708	2,569,346	\$143,638	5.9

¹ Collections are adjusted to exclude amounts transferred to the Government of Guam

² Estimated. Collections of individual income tax withheld are not shown separately from old-age, survivors, disability, and hospital insurance (OASDI) taxes on wages and salaries. Similarly, collections on individual income tax not withheld are not reported separately from OASDI taxes on self-employment income. The amount of OASDI tax collections shown is based on the amounts paid by employers and employees subject to the provisions of sec. 201(a) of the Social Security Act as amended, and includes all OASDI taxes. The estimates shown for the two classes of individual income taxes were derived by subtracting the OASDI tax estimates from the combined totals reported.

³ Includes Presidential Election Fund amounting to \$307,565

⁴ Includes Presidential Election Fund amounting to \$540,230

* See page 14, 1976 IRS Annual Report

Transition Quarter
Net Internal Revenue Collections*
 (Including tax rebates) 7/1/76 to 9/30/76
 (Dollars in thousands)

Source	Net Collections		
	Gross Collections	Refunds ^{1 2 3}	Percent of Total
Grand total	75,462,780	2,474,231	72,988,549 100.0
Corporation income taxes	9,808,905	1,259,598	8,549,307 11.7
Individual income taxes	39,758,579	1,137,661	38,620,918 52.9
Employment taxes, total	19,892,041	4,334	19,887,707 27.3
Old-age, survivors, disability and hospital insurance	19,050,456	—	19,050,456 26.1
Railroad retirement	464,207	19	464,188 0.6
Unemployment insurance	377,378	4,315	373,063 0.5
Estate and gift taxes	1,485,247	29,460	1,455,787 2.0
Excise Taxes	4,518,008	43,178	4,474,830 6.1

¹ Does not include interest paid on refunds

² For details see TO tables 4 and 5

³ Includes Rebates under the 1975 Tax Reduction Act

* See page 15, 1976 IRS Annual Report

Transition Quarter
**Individual Income Tax Returns
 Mathematically Verified By Computer***
 (In Thousands)

	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 7/30/76)
Number verified by computer	998	1,195
Number of returns on which mathematical errors were detected	83	149
Percent of returns with mathematical errors	8.3	12.5
Returns with increase:		
Number	40	74
Amount	9,898	19,352
Average amount (dollars)	246.30	262.35
Returns with decrease:		
Number	43	75
Amount	6,991	12,126
Average amount (dollars)	163.27	161.31

* See page 18, 1976 IRS Annual Report

Transition Quarter
**Tax Reduction Act of 1975
 Selected Credits***
 (7/1/76 to 9/30/76)

	Number	Amount
Earned Income Credits	292 thousand	\$ 56.4 million
Personal Exemption Credits	3.7 million	\$110.7 million
Residence Purchase Credits	10 thousand	\$ 15.2 million

* See page 17, 1976 IRS Annual Report.

Transition Quarter
Gross tax, penalties and interest resulting from direct enforcement*
 (In thousands of dollars)

Item	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 9/30/76)
Additional tax, penalties, and interest assessed, total	1,180,093	1,055,031
From examination of tax returns, total	1,038,131	898,009
Income tax, total	850,231	742,151
Corporation	518,521	357,803
Individual and fiduciary	331,710	384,347
Estate and gift tax	147,501	104,123
Employment tax (including withheld income tax)	29,042	45,728
Excise tax	11,356	6,007
From delinquent returns secured, total	141,962	157,022
By district collection divisions	141,962	137,509
By district audit divisions	N/A	19,513
Delinquent taxes collected, total	873,721	873,808

N/A—not available. * See page 22. 1976 IRS Annual Report.

Transition Quarter
Requests for Tax Rulings and Technical Advice (Closings)*
 (7/1/76 to 9/30/76)

Subject	Total	Taxpayers Requests	Field Requests
Total	6756	6548	208
Administrative Provisions	25	18	7
Changes in Accounting Methods	1960	1960	—
Changes in Accounting Periods	2373	2373	—
Earnings and Profits Determinations	298	298	—
Employment and Self-Employment Taxes	124	101	23
Engineering Questions	46	29	17
Estate and Gift Taxes	192	160	32
Excise Taxes	64	36	28
Individual Income Tax Matters	654	614	40
Corporation Tax Matters	1020	959	61

* See page 38. 1976 IRS Annual Report.

Transition Quarter
**Revenue Rulings and Revenue
Procedures Published***
 (7/1/76 to 9/30/76)

Type	Number
Administrative	3
Employment Taxes	4
Estate and Gift Taxes	20
Excise Taxes	13
Exempt Organizations	10
Income Taxes	75
Employee Plans	5
Tax Conventions	2
Total	132

* See page 40. 1976 IRS Annual Report.

Transition Quarter
Internal Security Division Investigators*

Type of Investigations and Actions	1976	1976 Quarter (7/1/76 to 9/30/76)
Total Investigations	17,004	4,957
Personal Investigations		
Character and Security	10,291	3,360
Conduct	1,011	252
Special inquiries	2,503	615
Total Personnel Investigations	13,805	4,227
Other Type Investigations		
Assault	705	178
Disclosure	182	38
Applications to Practice Before IRS	1,562	344
Charges Against Attorneys, CPA's and Enrollees	52	16
Federal Tort Claims	153	24
Bribery	228	46
Investigations for Other Treasury Bureaus	317	84
Total Other Investigations	3,199	730
Actions by Management Officials on Personnel Investigations		
Total Actions	13,805	4,227
Separations ¹	237	80
Suspensions from Duty and Pay	87	33
Reprimands, Warnings and Demotions	633	172
Rejected for Employment	199	17
Pending Adjudication	502	388
Non-Disciplinary Actions ²	12,147	3,537
Separations by Type of Offense		
Total Separations	237	—
Bribery, Extortion or Collusion	6	3
Embezzlement or Theft of Funds or Property	11	2
Failure of Employee to Pay Proper Tax	21	5
Falsification or Distortion of Reports, Records, etc.	105	38
Unauthorized Outside Activity	4	2
Failure to Discharge Duties Properly	6	5
Divulgance of Confidential Information	6	—
Acceptance of Fees and Gratitudes	2	1
Refusal to Cooperate in Official Investigation	2	—
Personal and Other Misconduct	74	24

* Includes resignations or other separations while employees were under investigation or before administrative decision was made on disciplinary action where investigation disclosed derogatory information

¹ Includes clearance and closed without action letters on conduct investigations

² See page 80, 1976 IRS Annual Report

Tax in Litigation — Tax Court
(in Thousands of Dollars)

Status	Number of Cases	All Tax Court Cases ¹		
		Taxes and Penalties	Overpayments	Overpayments
Pending July 1, 1976	18,250 ^t	\$2,573,932 ^t	\$2,78,077 ^t	
Received	3,249	197,923	11,557	
Disposed of ² Recovery Rate ²	2,255	136,949	\$39,318 28.7%	8,161 11.0% \$896
Pending Sept. 30, 1976	19,244	2,634,905		281,474
Small Tax Cases				
Pending July 1, 1976	2479 ^t	\$1674 ^t	35 ^t	
Received	853	553	19	
Disposed of ² Recovery Rate ²	737	441	\$232 52.6%	12 58.3% \$7
Pending Sept. 30, 1976	2595	1785		42

¹ Includes both small tax cases and other

² Disposals include cases tried, settled, and dismissed. Some of the determined amounts are for cases which were subsequently appealed.

^t Amount determined expressed as percentage of Amount Assessed or Claimed. These amounts do not include proposed assessments or claims which are subject to audit or Appeals conferences in the case of a claimed overpayment. The Recovery Rates shown above represent the portion of the amount in dispute which was refunded to the taxpayer

² Revised

Tax in Litigation—Refund Suits¹
(In Thousands of Dollars)

District Courts			
Status	Number of Cases	Amount in Dispute ³	Amount not Refunded ⁴
Pending July 1, 1976	2,562 ^r	599,030 ^r	
Received	217	22,339	
Disposed of ² % Not Refunded	179	29,531	\$26,095 88%
Pending Sept. 30, 1976	2,600	591,838	
Court of Claims			
Status	Number of Cases	Amount in Dispute ³	Amount not Refunded ⁴
Pending July 1, 1976	464 ^r	\$370,980	
Received	36	18,832	
Disposed of ² % Not Refunded	18	3,155	\$1,041 33%
Pending Sept. 30, 1976	482	386,657	
Total			
Status	Number of Cases	Amount in Dispute ³	Amount not Refunded ⁴
Pending July 1, 1976	3,026	\$970,010	
Received	253	41,171	
Disposed of ² % Not Refunded	197	32,686	\$27,136 83%
Pending Sept. 30, 1976	3,082	978,495	

¹ Cases in Courts of Appeal and the Supreme Court are included under the column above representing the court of origin.

² Disposals include cases tried, settled and dismissed.

³ Amount in Dispute includes claims for refund of taxes, penalties, and assessed interest.

⁴ That portion of the Amount in Dispute which was not refunded to Taxpayer.

^rRevised

Trial Court Case Record
(Opinions Rendered—Refund Litigation and Tax Court Cases)¹

	Court of Claims ²	District Court ³	Tax Court ⁴		
			Small Tax Cases ⁵	Others ⁵	Total
Action			Trans. Qtr. ⁶	Trans. Qtr. ⁶	Trans. Qtr. ⁶
Decided in favor of Government	- Number - Percent	7 77.8%	39 68.4%	61 55.0%	64 47.8% 125 51.0%
Decided in favor of Taxpayer	- Number - Percent	1 11.1%	13 22.8%	11 9.9%	16 11.9% 27 11.0%
Decided partially for the Taxpayer and partially for the Government	- Number - Percent	1 11.1%	5 8.8%	39 35.1%	54 40.3% 93 38.0%
Total Opinions		9	57	111	134 245

¹ Related Cases are reflected as one opinion.

² 9 opinions in Court of Claims involving 13 cases.

³ 57 opinions in District Courts involving 63 cases.

⁴ 111 Tax Court opinions involving 117 Small Tax Cases.

⁵ 134 Tax Court opinions involving 174 Cases other than Small Tax Cases.

⁶ In Cases on which decisions were rendered during the Transition Quarter (July 1-Sept. 30, 1976).

Appellate Court Case Record
(Decisions—Refund Litigation and Tax Court Cases)⁴

Court	Total	For the Government		Against the Government		Partly for and Partly Against the Government	
		No.	Percent	No.	Percent	No.	Percent
Court of Appeals	214	168	78.5%	36	16.8%	10	4.7%
Originally tried in Tax Court	132 ¹	104	78.8%	20	15.2%	8	6.1%
District Courts	82 ²	64	78.0%	16	19.5%	2	2.4%
Supreme Court	1 ³	1	100.0%	—	—	—	—

¹ Of the cases originally tried in the Tax Court, the Courts of Appeals rendered 132 opinions in 201 dockets, including 156 dockets for the government, 35 dockets against the government, and 10 dockets partially for the government.

² Of the cases originally tried in District Courts, the Courts of Appeals rendered 82 opinions in 98 dockets, including 75 dockets for the government, 21 against the government, and 2 partially for the government.

³ Supreme Court Decision rendered 6/26/75.

* FY 1976, see page 55 in 1976 IRS Annual Report.

Appellate Court Case Record
(Decisions—Refund Litigation and Tax Court Cases)
Transition Quarter (7/1/76 thru 9/30/76)

Court	Total	For the Government		Against the Government		Partly for and Partly Against the Government	
		No.	Percent	No.	Percent	No.	Percent
Court of Appeals	59	41	69%	12	20%	6	10%
Originally Tried in Tax Court	41 ¹	28	68.3%	9	22.0%	4	9.8%
District Courts	18 ²	13	72.2%	3	16.7%	2	11.1%
Supreme Court	1 ³	1	100.0%	—	—	—	—

¹ Of the Cases originally tried in Tax Court, the Courts of Appeals rendered 28 opinions in 102 dockets, including 36 dockets for the government, 55 dockets against the government, and 10 dockets partially for the government.

² Of the Cases originally tried in District Courts, the Courts of Appeals rendered 18 opinions in 20 dockets including 13 dockets for the government, 5 against the government and 2 partially for the government.

³ Supreme Court Decision rendered 7/6/76.

Receipt and Disposal of General Litigation Cases
National and Regional
Transition Quarter - 1976

Status	Court	Non-Court	Total
Pending July 1, 1976	10,180	1,966	12,146
Rec'd during Qtr.	2,755	2,438	5,193
Disposed of	2,715	2,519	5,234
Pending Sept. 30, 1976	10,220	1,885	12,105

Receipt and Disposal of Disclosure Division Cases
Transition Quarter (7/1/76 - 9/30/76)

Types of Cases	Pending 7/1/76	Received	Disposed	Pending 9/30/76
Disclosure Opinions	165	64	122	107
Disclosure Litigations	5	—	3	2
Disclosure Coordination Excluding Discovery (Not included in Division Totals)	—	129	129	—
Discovery Opinions	8	2	4	6
FOIA Opinions	102	84	141	45
FOIA Appeals	126	109	127	108
FOIA and Miscellaneous Litigation	47	7	13	41
FOIA Requests	28	17	31	14
Privacy Act Opinions	45	14	34	25
Privacy Act Litigation	4	3	1	6
Privacy Act Requests	3	1	0	4
Privacy Act Appeals	—	—	—	—
Division Totals (Do not include item 3 above)	533	301	476	358

General Litigation Cases Received
Transition Quarter (7/1/76 thru 9/30/76)

Types of Cases—Regions:	Received During Quarter
Bankruptcies and Receiverships	363
Wage Earners' Plans (CH. XIII)	33
Arrangements (CH. XI)	712
Reorganizations and Real Property Arrangements (CH. X and XII)	156
Miscellaneous Insolvencies	20
Decedents' Estates	93
Suits to Collect Taxes	183
Section 2410 (a) Interpleaders (28 U.S.C. 2410) 58	
(b) Others 44	
Injunctions	46
Disclosure, Freedom of Information & Privacy Act	133
Summons Cases	794
Erroneous Refund Suits	12
Miscellaneous Court Cases	128
Advisory Opinions	1,292
Discharges of Property from Liens	864
Total All Regions	4,931
<hr/>	
National Office:	
Appeals	33
Advisory	149
International Operations	74
¹ Other Centralized Cases	6
Total National Office	262
<hr/>	
Total All Regions and National Office 5,193	

¹ Includes Railroad Reorganizations and Actions for Injunctions and/or Declaratory Relief

General Legal Services Division
Transition Quarter—1976

Cases Pending 7/1/76	Cases Received	Cases Disposed	Cases Pending 9/30/76
517	448	416	549

Receipt and Disposal of Criminal Tax Matters
Transition Quarter (7/1/76 thru 9/30/76)

Prosecution Cases Received From Intelligence
Pending Beginning
Total Opened
Total Closed
Counsel Declined
Department of Justice Declined
U.S. Attorney Declined
Prosecutions Completed
Pending End

Opinions

Pending Beginning	16
Total Requested	22
Total Rendered	21
Pending End	17

Criminal Tax Activity

Transition Quarter (7/1/76 thru 9/30/76)
Referrals by Counsel For Prosecution 488
Indictments & Informations 290
No True Bill 1
Plea of Guilty Or Nolo Contendere 231
Convicted After Trial 45
Acquited 18
Not-Prossed or Dismissed 4
Legal Assistance To Intelligence Investigations (In Staff Hours) 4422

Interpretative Division Cases Received
Transition Quarter (7/1/76 thru 9/30/76)

Type of Case	Received 7/1/76 thru 9/30/76
Revenue Rulings	86
Letter Rulings	21
Technical Advice	25
Other Advice	60
Total	192

Legislation and Regulations
Division Cases Received

Transition Quarter (7/1/76 thru 9/30/76)

Type of Case	Received 7/1/76 thru 9/30/76
Legislation	9
Regulations	15
Miscellaneous	14
Total	38

Section 2:

Transition Quarter

Statistical Tables

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas (In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas ¹ (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Total inter- nal revenue collections (1)	Corporation income tax ²	Individual income and employment taxes					Excise taxes total (sum of columns 11, 26, 36, 41, and 55) (8)	Alcohol taxes Distilled spirits taxes	
			Total (2)	Income tax not withheld and SECA (3)	Income tax withheld and FICA ³ (4)	Railroad retirement (5)	Unemploy- ment insurance (6)			
United States, total	75,462,780	9,808,905	59,650,620	7,077,862	51,731,173	464,207	377,378			
North-Atlantic Region	15,219,488	3,570,655	10,798,694	1,013,654	9,701,436	15,497	68,106			
Albany (See (c) below)	753,771	81,339	661,770	40,682	615,307	1,760	4,020			
Boston (Massachusetts)	221,668	34,019	177,605	27,489	146,185	2,545	1,385			
Brooklyn (See (c) below)	2,116,689	427,161	1,619,399	172,116	1,460,100	3,312	12,242			
Buffalo (See (c) below)	1,432,687	149,437	1,228,252	187,654	2,027,083	5,446	5,659			
Burlington (Vermont)	1,257,970	213,007	975,482	101,401	868,288	78	5,715			
Hartford (Connecticut)	91,272	13,538	73,767	12,380	60,789	122	476			
Manhattan (See (c) below)	1,597,732	345,909	1,146,527	142,971	998,818	30	4,709			
Providence (Rhode Island)	700,000	2,224	426,496	27,978	421,117	2,089	27,800			
Portsmouth (New Hampshire)	158,273	23,742	162,498	25,078	136,555	9	1,256			
Mid-Atlantic Region	11,535,984	1,735,646	10,260,589	25,655	232,764	76	2,094			
Albany (New York)	2,001,771	573,834	1,787,193	183,031	1,527,021	69,280	7,861			
Newark (New Jersey)	3,049,777	646,209	2,025,524	277,500	1,952,229	85,229	18,936			
Philadelphia (See (e) below)	2,736,201	380,987	1,210,095	230,576	1,197,974	85,229	6,216			
Pittsburgh (See (e) below)	1,933,184	267,139	1,535,791	133,760	1,386,385	7,007	8,639			
Washington (Delaware)	1,327,354	143,984	951,411	137,997	790,908	16,597	5,909			
Southeast Region	406,116	120,509	275,046	21,987	251,656	1,056	1,403			
Atlanta (Georgia)	751,222	102,877	579,920	89,200	594,944	49,453	1,056			
Birmingham (Alabama)	1,270,134	200,733	939,087	111,143	819,163	4,000	7,880			
Columbia (South Carolina)	480,000	53,557	409,839	55,074	350,760	44	3,962			
Jackson (Mississippi)	1,654,350	295,530	971,181	112,224	842,689	102	10,166			
Jacksonville (Florida)	2,237,100	231,750	1,191,700	117,170	1,159,900	1,153	1,953			
Nashville (Tennessee)	1,916,452	200,283	1,559,900	364,304	1,168,073	17,696	1,056			
Central Region	1,026,156	156,565	805,888	116,722	681,524	679	6,959			
Cincinnati (See (d) below)	13,109,403	2,642,741	9,428,653	85,589	8,110,823	27,877	44,364			
Cleveland (See (d) below)	1,728,875	316,303	1,309,623	130,271	1,167,319	4,346	7,687			
Detroit (Michigan)	3,048,595	53,413	2,242,416	177,777	2,268,156	2,268	12,358			
Indianapolis (Indiana)	532,621	137,937	374,718	234,922	3,487,957	616	1,736			
Louisville (Kentucky)	1,665,451	267,428	1,276,998	158,323	1,109,687	419	8,570			
Parkersburg (West Virginia)	1,002,614	141,588	53,787	95,871	431,434	14,504	-4,022			
Midwest Region	316,054	47,667	254,441	48,826	203,807	23	1,785			
Aberdeen (South Dakota)	15,084,444	3,236,210	11,748,077	973,763	10,519,906	197,462	56,397			
Chicago (See (b) below)	109,022	30,055	101,907	1	50	1	50			
Des Moines (Iowa)	7,369,314	1,535,638	5,476,420	325,013	5,048,837	79,404	23,166			
Fargo (North Dakota)	840,303	193,574	601,615	94,256	503,318	311	3,731			
Milwaukee (Wisconsin)	116,712	13,391	94,946	18,159	76,230	1	556			
Omaha (Nebraska)	593,218	43,550	1,281,432	109,652	1,164,446	337	6,997			
St. Louis (Missouri)	2,272,287	411,316	1,685,472	149,319	1,496,449	303,111	9,933			
Spokane (See (b) below)	1,693,674	271,455	1,350,767	99,296	1,198,069	47,303	6,099			
Southwest Region	1,079,134	244,354	740,968	104,617	631,298	1,430	3,622			
Albuquerque (New Mexico)	8,686,273	1,708,759	6,293,129	1,147,680	5,069,096	36,868	39,465			
Austin (See (f) below)	8,275,273	1,867,961	5,156,666	1,147,073	5,156,666	1,717	2,128			
Cheyenne (Wyoming)	2,773,377	576,857	1,867,961	319,605	1,536,666	2,605	1,056			
Dallas (See (d) below)	121,153	19,396	80,245	20,834	59,024	3	394			
Denver (Colorado)	1,917,342	352,295	1,390,066	288,727	1,086,204	5,778	9,357			
Little Rock (Arkansas)	343,348	50,276	669,356	84,257	573,977	6,101	5,022			
New Orleans (Louisiana)	885,922	113,751	730,844	137,253	588,366	235	4,771			
Oklahoma City (Oklahoma)	1,043,659	308,756	613,188	105,967	502,876	21	63			
Western Region	680,743	131,723	499,516	96,603	378,407	21,589	2,917			
Anchorage (Alaska)	11,792,000	9,440,925	1,511,716	8,195,468	20,441	53,503				
Boise (Idaho)	227,980	16,518	187,288	1,147,073	1,147,073	1	1			
Helena (Montana)	240,173	24,317	209,568	21,499	186,753	205	1,056			
Honolulu	123,749	11,902	104,887	22,319	81,725	129	715			
Los Angeles (See (a) below)	270,224	46,998	215,800	26,304	188,920	576				
Phoenix (Arizona)	4,446,385	568,922	3,481,266	436,015	3,023,097	213	21,941			
Portland (Oregon)	825,473	96,282	684,072	81	65,658	337,472	91	2,803		
Reno (Nevada)	219,449	32,739	158,283	24,294	142,748	417	3,522			
San Jose City (California)	274,262	42,021	223,457	25,114	196,292	491	1,560			
Seattle (Washington)	3,501,413	184,904	2,778,186	328,385	2,417,291	18,348	14,162			
Office of International Operations	1,363,818	150,200	1,121,000	125,752	833,040	548	5,041			
Puerto Rico	105,022	338	76,131	3,174	239,826	1,336	2,134			
Undistributed	256,795	40,465	211,508	42,918	167,155	1,336	99			
Federal tax deposits ¹	8,541,295	-5,684,294	-2,725,738	-	2,710,676	-34,008	18,947			
Gasoline, lubricating oil, and excess										
FICA credits ²	2,327	61	2,266	2,266						
Taxes to Government of Guam	-2,586	—	-2,586	—	-2,586	—	—			
Withheld taxes on Federal employees	-16,538	—	-16,538	—	-16,538	—	—			
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy	17	—	—	—	—	—	—			
Presidential Election Fund ⁴	540	—	540	—	540	—	—			
Earned Income Credits ¹⁰	1,888	—	1,888	—	1,888	—	—			
Totals for States not shown above										
(a) California	7,947,798	1,077,826	6,259,452	764,400	5,440,388	18,561	36,103			
(b) Illinois	5,441,948	1,179,958	6,217,387	429,630	5,680,135	80,834	26,788			
(c) New York	10,531,860	2,655,444	7,535,209	506,666	6,697,795	9,373	45,675			
(d) Ohio	4,804,660	850,121	5,612,245	307,647	3,947	6,571	20,658			
(e) Pennsylvania	4,665,386	648,125	3,693,886	364,736	3,221,359	92,936	18,855			
(f) Texas	4,690,719	929,153	3,258,026	608,332	2,622,270	8,383	19,042			

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued
(In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas ¹ (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Estate tax	Gift tax	Excise taxes Total (sum of columns 11, 26, 36, 41, and 55) (8)					Alcohol taxes Distilled spirits taxes		
			Total (1)	Imported (Col- lected by Customs (13)	Domes- tic ¹¹	Rectifi- cation ¹¹	Occupa- tional ¹²			
United States, total	1,367,995	117,312	4,518,000	1,305,841	876,517	149,906	69,236	21,808	6,428	139
North-Atlantic Region	273,131	21,256	465,753	123,868	94,250	44,872	47,991	265	116	—
Albany (See (c) below)	7,920	338	1,205	192	117	—	—	—	—	—
Augusta (Maine)	4,122	4,224	1,038	991	957	8	27	—	—	—
Boston (Massachusetts)	32,273	2,367	76,764	39,694	37,205	17,206	19,615	171	210	—
Brooklyn (See (c) below)	99,992	1,084	53,922	4,483	2,844	—	2,709	—	135	—
Burlington (Vermont)	2,950	2,950	1,769	44,769	21,211	—	21,211	—	22	—
Hartford (Connecticut)	28,632	1,934	74,730	24,276	24,188	23,935	82	170	155	—
Manhattan (New York)	54,949	12,762	204,254	31,487	27,820	27,666	27,666	—	—	—
Portsmouth (New Hampshire)	4,989	188	6,856	5,227	783	783	783	783	44	—
Providence (Rhode Island)	4,010	400	5,227	3,177	3,177	3,177	3,177	3,177	34	—
Mid-Atlantic Region	155,282	11,327	720,408	243,874	184,684	14,297	167,102	2,148	1,094	44
Baltimore (Maryland & D.C.)	27,143	2,207	101,394	68,748	59,513	14,297	44,395	606	212	3
New										

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued
(in thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas ¹ (States represented by single districts shown in parentheses; totals for other States shown at bottom of table)	Alcohol taxes—Continued									
	Wines, cordials, etc., taxes					Beer taxes				
	Total	Imported (collected by Cus- toms)	Domestic ¹¹	Occupational taxes ¹²	Total	Imported (collected by Cus- toms)	Domestic ¹¹	Occupational taxes ¹²	Total	
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
United States, total	36,687	5,064	29,555	2,067	392,637	6,314	385,058	1,265		
North-Atlantic Region	6,233	1,834	4,355	135	23,295	3,766	19,322	207		
Albany (See (c) below)	50	—	38	12	20	—	—	17		
Augusta (Maine)	30	—	10	20	17	—	—	17		
Boston (Massachusetts)	467	420	24	23	2,025	1,603	420	2		
Brooklyn (See (c) below)	649	—	61	51	—	—	471	48		
Buffalo (See (c) below)	3,006	—	3,583	23	10,951	—	10,906	45		
Burlington (Vermont)	19	—	(*)	19	1	—	—	1		
Hartford (Connecticut)	19	—	11	9	69	—	49	20		
Manhattan (See (c) below)	1,470	1,413	44	12	2,197	2,163	—	35		
Portsmouth (New Hampshire)	1,70	—	4	4	4,431	—	4,416	13		
Poughkeepsie (Rhode Island)	7	—	6	6	3,060	—	3,059	(*)		
Mid-Atlantic Region	2,196	712	1,282	202	56,994	520	56,288	187		
Baltimore (Maryland & D.C.)	745	712	1	32	8,491	520	7,948	23		
Newark (New Jersey)	758	—	689	70	19,395	—	19,382	13		
Philadelphia (See (e) below)	236	—	221	15	18,411	—	18,405	52		
Pittsburgh (See (e) below)	15	—	5	12	4,785	—	4,731	54		
Richmond (Virginia)	441	—	369	72	6,085	—	6,041	43		
Wilmington (Delaware)	1	—	—	1	—	—	—	1		
Southeast Region	2,708	448	1,860	400	53,881	220	53,461	200		
Atlanta (Georgia)	1,847	—	1,759	88	8,808	—	8,782	26		
Birmingham (Alabama)	16	—	13	14	348	14	345	25		
Columbia (South Carolina)	112	—	76	36	10	—	—	10		
Greensboro (North Carolina)	119	—	(*)	119	14,405	—	14,358	48		
Jackson (Mississippi)	1	—	—	1	30	—	—	30		
Jacksonville (Florida)	597	435	25	137	16,670	206	16,440	23		
Nashville (Tennessee)	1,352	612	350	389	36,776	364	36,265	86		
Central Region	164	—	96	68	11,361	—	11,354	7		
Cincinnati (See (d) below)	546	369	58	119	3,114	12	3,094	5		
Cleveland (Ohio)	590	244	195	151	14,541	353	14,183	5		
Detroit (Michigan)	48	—	2	48	3,639	—	3,628	5		
Hartford (Connecticut)	2	—	—	2	4,639	—	4,613	25		
Louisville (Kentucky)	1	—	—	1	32	—	—	32		
Parkersburg (West Virginia)	1	—	—	1	—	—	—	1		
Midwest Region	1,568	497	1,028	43	107,163	143	106,836	185		
Aberdeen (South Dakota)	1	—	—	1	12	—	—	12		
Chicago (See (b) below)	1,121	346	764	11	804	98	697	19		
Des Moines (Iowa)	12	—	11	2	195	—	178	17		
Fargo (North Dakota)	2	—	1	—	4	1	—	3		
Milwaukee (Wisconsin)	78	65	4	9	60,638	37	60,569	32		
Omaha (Nebraska)	3	—	—	3	1,449	—	1,441	8		
St. Louis (Missouri)	275	30	243	3	22,716	3	22,683	29		
St. Paul (Minnesota)	67	55	6	6	10,836	4	10,821	5		
Springfield (See (b) below)	661	281	89	291	73,960	253	73,444	262		
Southwest Region	1	—	(*)	1	99	—	97	2		
Albuquerque (New Mexico)	1	—	(*)	1	215	11,598	212	11,281	105	
Austin (See (f) below)	426	210	(*)	215	—	—	—	—		
Chattanooga (Tennessee)	1	—	—	1	—	—	—	—		
Dallas (See (f) below)	55	—	—	55	23,265	—	23,237	28		
Denver (Colorado)	4	—	—	4	37,017	—	37,004	13		
Little Rock (Arkansas)	93	—	88	4	8	—	—	8		
New Orleans (Louisiana)	7	71	—	6	1,898	41	1,826	31		
Oklahoma City (Oklahoma)	2	—	(*)	2	46	—	—	46		
Wichita (Kansas)	2	—	—	2	24	—	—	24		
Western Region	21,875	681	20,585	608	40,568	1,048	39,381	139		
Anchorage (Alaska)	1	(*)	(*)	1	1	1	—	(*)		
Boise (Idaho)	12	—	—	12	—	—	—	—		
Helena (Montana)	4	(*)	—	4	12	1	—	12		
Honolulu (Hawaii)	16	12	1	3	341	53	288	1		
Los Angeles (See (a) below)	1,244	254	815	165	19,867	744	19,082	41		
Phoenix (Arizona)	69	1	68	68	642	—	635	7		
Reno (Nevada)	104	18	6	80	1,701	14	1,680	7		
Salt Lake City (Utah)	5	—	5	—	10	—	—	10		
San Francisco (See (a) below)	20,161	324	19,681	156	2,367	186	2,140	41		
Seattle (Washington)	258	62	84	113	15,616	50	15,556	10		
Office of International Operations	4	—	4	—	(*)	—	—	(*)		
Puerto Rico	4	—	—	—	—	—	—	—		
Other	—	—	—	—	—	—	—	—		
Undistributed:	—	—	—	—	—	—	—	—		
Federal tax deposits ¹	—	—	—	—	—	—	—	—		
Gasoline, lubricating oil, and excess FICA credits ¹	—	—	—	—	—	—	—	—		
Transferred to Government of Guam	—	—	—	—	—	—	—	—		
Withheld taxes of Federal employees ¹	—	—	—	—	—	—	—	—		
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy ¹	—	—	—	—	—	—	—	—		
Presidential Election Fund ³	—	—	—	—	—	—	—	—		
Earned Income Credits ¹⁰	—	—	—	—	—	—	—	—		
Totals for States not shown above	21,405	588	20,496	322	22,234	930	21,222	82		
(a) California	5,775	1,413	4,306	56	13,693	2,163	11,377	153		
(b) Illinois	1,129	346	764	19	11,640	98	11,529	14		
(c) New York	709	369	154	187	14,475	12	14,447	16		
(d) Ohio	251	—	224	27	23,022	—	22,916	106		
(e) Pennsylvania	480	210	(*)	270	34,863	212	34,518	133		
(f) Texas	—	—	—	—	—	—	—	—		

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued
(in thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas ¹ (States represented by single districts shown in parentheses; totals for other States shown at bottom of table)	Tobacco taxes			
	Total (26)	Cigarettes (27)	Cigars (28)	Other ¹² (29)
United States, total	622,821	610,169	11,735	916
North-Atlantic Region	572	30	161	381
Augusta (See (c) below)	—	—	—	2
Boston (Massachusetts)	9	—	—	66
Brooklyn (See (c) below)	—	—	—	—
Buffalo (Vermont)	—	—	—	—
Baltimore (Maryland & D.C.)	43	—	—	42
Newark (New Jersey)	103	—	—	17
Philadelphia (See (e) below)	3,382	—	—	—
Pittsburgh (Virginia)	1,67,926	167,907	—	—
Wilmingon (Delaware)	—	—	—	—
Southeast Region	171,454	167,991	3,393	71
Atlanta (Georgia)	—	—	—	—
Birmingham (Alabama)	—	—	—	—
Greensboro (North Carolina)	—	—	—	—
Jackson (Mississippi)	—	—	—	—
Jacksonville (Florida)	2,354	—	—	89
Nashville (Tennessee)	149	—	—	40
Central Region	124,184	123,090	1,053	—
Cincinnati (See (d) below)	—	—	—	—
Cleveland (See (d) below)	180	—	—	179
Detroit (Michigan)	—	—	—	—
Indianapolis (Indiana)	96	—	—	96
Louisville (Kentucky)	123,822	123,090	723	—
Midwest Region	—	—	—	—
Aberdeen (South Dakota)	—	—	—	—
Chicago (Iowa)	—	—	—	—
Des Moines (Wisconsin)	—	—	—	—
Milwaukee (Nebraska)	—	—	—	—
Omaha (Missouri)	—	—	—	—
St. Paul (Minnesota)	—	—	—	—
Springfield (Illinois)	—	—	—	—
Southeast Region	88	—	—	22
Albuquerque (New Mexico)	—	—	—	—
Austin (Wyoming)	87	—	—	21
Cheyenne (Colorado)	—	—	—	—
Dallas (Arkansas)	—	—	—	—
Little Rock (Louisiana)	—	—	—	—
New Orleans (Oklahoma)	—	—	—	—
Oklahoma City (Kansas)	—	—	—	—
Western Region	44	—	—	37
Anchorage (Alaska)	—	—	—	—
Boise (Montana)	—	—	—	—
Honolulu (Hawaii)	—	—	—	—
Los Angeles (Arizona)	34	—	—	28
Phoenix (Oregon)	—	—	—	—
Portland (Nevada)	—	—	—	—
Reno (Nevada)	—	—	—	—
Rio Grande City (Texas)	—	—	—	—
San Francisco (Washington)	5	—	—	4
Seattle (Washington)	—	—	—	—
Office of International Operations	2,538	19	2,519	—
Puerto Rico	2,538	19	2,519	—
Undistributed:	—	—	—	—
Federal tax deposits ¹	—	—	—	—
Gasoline, lubricating oil, and excess FICA credits ¹	—	—	—	—
Transferred to Government of Guam	—	—	—	—
Withheld taxes of Federal employees ¹	—	—	—	—
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy ¹	—	—	—	—
Presidential Election Fund ³	—	—	—	—
Earned Income Credits ¹⁰	—	—	—	—
Totals for States not shown above	—	—	—	—
(a) California	39	—	7	32
(b) Illinois	48	—	—	47
(c) New York	42	—	87	315
(d) Ohio	180	—	179	—
(e) Pennsylvania	3,383	—	3,383	—
(f) Texas	87	1	65	21

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued
(in thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas ¹ (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Manufacturer's excise taxes						Retailer's excise taxes					
	Total	Gasoline	Lubri-	Tires	Motor	Non-	Total	Telephone	Trans-	Use of	Miscellaneous excise taxes	
	(30)	(31)	cating	oil, etc.	whi-	chassis	com-	and	portation	international	transport-	
	(32)	(33)		(34)	(35)	(36)	(37)	(38)				
United States, total	1,543,339	1,091,428	26,035	218,038	180,550	27,288	115,052	2,965	7,706			
North-Atlantic Region	106,620	35,834	150	51,166	3,725	15,745	5,263	199	552			
Albany (See (c) below)	617	503	(*)	10	15	55	325	7	7			
Augusta (See (c) below)	103	134	(*)	14	19	2	411	38	37			
Boston (Massachusetts)	13,292	11,461	56	216	213	1,346	919	23	26			
Brooklyn (See (c) below)	11,007	2,358	13	7,847	736	53	327	15	30			
Buffalo (See (c) below)	14,790	6,251	10	7,311	799	428	1,518	42	240			
Burlington (Vermont)	365	304	(*)	10	10	10	171	3	4			
Hartford (Connecticut)	50,569	3,969	9	33,378	909	12,235	720	42	42			
Manhattan (New York)	11,842	7,517	62	2,134	797	1,331	509	20	166			
Portsmouth (New Hampshire)	762	393	(*)	47	85	236	250	4	11			
Providence (Rhode Island)	2,174	1,973	(*)	57	124	1,204	21	113	5			
Mid-Atlantic Region	185,874	138,314	5,624	23,165	16,765	2,076	12,895	204	1,270			
Baltimore (Maryland & D.C.)	20,776	16,565	32	12,778	1,57	45	1,305	18	30			
Newark (New Jersey)	21,951	17,030	939	1,500	1,216	1,266	1,986	57	460			
Philadelphia (See (e) below)	61,495	39,024	1,585	7,457	12,749	680	2,792	33	91			
Pittsburgh (See (e) below)	75,236	68,752	3,046	1,220	2,283	65	4,712	48	399			
Richmond (Virginia)	6,016	5,977	(*)	245	247	147	1,141	46	100			
Wilmington (Delaware)	316	288	(*)	23	23	3	329	2	191			
Southeast Region	47,293	36,370	115	4,123	5,443	1,242	14,809	443	852			
Atlanta (Georgia)	8,103	6,433	15	290	1,355	10	2,243	67	222			
Birmingham (Alabama)	4,800	2,722	(*)	567	1,317	198	1,920	39	55			
Columbia (South Carolina)	6,950	6,603	5	56	152	59	1,723	30	56			
Greensboro (North Carolina)	11,600	9,952	1	707	1,468	31	2,455	82	114			
Jackson (Mississippi)	4,110	1,717	(*)	2,249	135	8	855	32	218			
Jacksonville (Florida)	5,033	3,604	45	138	384	861	3,957	148	137			
Nashville (Tennessee)	6,468	5,639	47	82	65	65	2,465	48	137			
Central Region	318,474	99,253	1,912	127,476	89,073	763	14,802	342	906			
Des Moines (Iowa)	1,511	4,193	9	976	572	26	1,043	36	87			
Cleveland (See (d) below)	178,054	43,830	674	124,489	8,899	162	5,050	46	427			
Detroit (Michigan)	95,847	18,299	82	1,765	75,274	424	2,608	67	125			
Indianapolis (Indiana)	13,046	9,544	5	164	3,300	132	3,99	147	184			
Louisville (Kentucky)	24,460	22,277	1,152	1,152	791	12	2,265	26	59			
Parkersburg (West Virginia)	984	699	10	62	209	4	537	20	54			
Midwest Region	192,541	147,352	2,243	3,907	35,210	3,828	18,401	357	1,107			
Aberdeen (South Dakota)	1,511	1,394	3	112	479	174	1,655	54	171			
Chicago (See (b) below)	113,933	81,684	1,518	1,891	27,116	1,724	1,204	46	81			
Des Moines (Iowa)	7,220	4,198	42	1,151	1,030	111	1,011	46	100			
Fargo (North Dakota)	2,701	1,998	9	15	1,348	461	35	17				
Milwaukee (Wisconsin)	19,973	17,105	63	112	2,311	382	1,987	42	168			
Omaha (Nebraska)	2,113	1,787	60	4	210	53	1,102	55	94			
St. Louis (Missouri)	20,093	17,677	259	625	1,482	49	2,561	55	294			
St. Paul (Minnesota)	13,181	12,522	289	62	1,431	1,935	41	123				
Springfield (See (b) below)	9,583	8,576	1	16	911	79	1,498	30	146			
Southwest Region	509,603	487,374	12,583	1,821	6,936	889	28,802	749	2,116			
Albuquerque (New Mexico)	2,496	1,566	(*)	13	916	1,055	1,433	43	51			
Austin (See (f) below)	279,749	269,143	8,491	1,153	940	21	10,000	165	951			
Cheyenne (Wyoming)	1,040	802	2,083	1,628	190	6,577	212	240				
Dallas (See (f) below)	88,373	81,082	(*)	86	729	170	1,093	51	154			
Denver (Colorado)	9,396	8,411	(*)	86	729	170	1,093	51	154			
Little Rock (Arkansas)	18,678	17,806	80	14	425	352	1,450	61	57			
New Orleans (Louisiana)	8,945	8,120	19	1,088	562	79	1,700	76	203			
Oklahoma City (Oklahoma)	8,521	8,073	1,741	234	1,088	50	3,512	62	336			
Wichita (Kansas)	14,924	14,226	116	22	536	24	1,993	59	95			
Western Region	183,166	147,191	3,430	6,340	23,458	2,747	20,068	671	903			
Anchorage (Alaska)	34	2	(*)	30	27	267	32	24	24			
Boise (Idaho)	731	621	7	15	34	7	633	32	29			
Honolulu (Hawaii)	3,593	2,956	(*)	14	34	8	61	5	4			
Honolulu (Hawaii)	68	5	49	8	6	71	5	4				
Los Angeles (See (a) below)	56,428	45,266	1,163	5,433	3,331	1,235	5,965	162	280			
Phoenix (Arizona)	458	181	(*)	53	1,101	1,141	6,600	64	317			
Portland (Oregon)	9,955	3,111	19	156	6,110	360	1,294	56	101			
Reno (Nevada)	549	533	9	7	485	15	12					
Salt Lake City (Utah)	1,325	1,079	27	129	690	618	17	41				
San Francisco (See (a) below)	97,339	93,425	2,238	4,96	1,026	155	7,502	187	203			
Seattle (Washington)	15,349	2,492	10	60	12,630	1,033	1,030	59	49			
Office of International Operations	71	—	—	70	(*)	23	—	—	—			
Puerto Rico	71	—	—	70	(*)	(*)	23	—	—			
Other	—	—	—	—	—	—	—	—	—			
Undistributed:	—	—	—	—	—	—	—	—	—			
Federal tax deposits ¹	—	—	—	—	—	—	—	—	—			
Gasoline lubricating oil, and excess FICA credits ²	—	—	—	—	—	—	—	—	—			
Transferred to Government of Guam	—	—	—	—	—	—	—	—	—			
Withheld taxes of Federal employees	—	—	—	—	—	—	—	—	—			
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy	—	—	—	—	—	—	—	—	—			
Presidential Election Fund ³	—	—	—	—	—	—	—	—	—			
Earned Income Credits ¹⁰	—	—	—	—	—	—	—	—	—			
Totals for States not shown above	—	—	—	—	—	—	—	—	—			
(a) California	153,767	138,690	3,401	5,928	4,357	1,391	13,467	349	483			
(b) Illinois	123,916	90,660	1,519	1,907	28,027	1,803	7,684	94	317			
(c) New York	38,255	16,630	16	17,446	2,922	2,277	6,739	85	448			
(d) Ohio	10,950	4,673	683	12,465	5,471	188	6,093	82	514			
(e) Pennsylvania	136,731	107,776	4,632	8,677	15,032	614	7,504	81	490			
(f) Texas	365,022	350,225	10,574	1,442	2,569	212	17,264	376	1,221			

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued
(in thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas ¹ (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Retailer's excise taxes, Continued					
	Diesel and special motor fuel ²	Other ¹²	Total ⁽³⁹⁾	Telephone and teletype-writer services ⁽⁴⁰⁾	Transportation of persons by air ⁽⁴¹⁾	Use of international air travel facilities ⁽⁴²⁾
	(40)	(41)	(42)	(43)	(44)	(45)
United States, total	104,381	(*)	955,278	543,472	230,864	14,229
North-Atlantic Region	4,931	—	134,971	78,032	33,860	5,088
Albany (See (c) below)	306	—	14,149	11,144	3,122	1
Augusta (See (c) below)	367	—	801	704	12	—
Boston (Massachusetts)	870	—	22,421	19,964	1,526	1,605
Brooklyn (See (c) below)	281	—	37,026	24,112	32,480	—
Burlington (Vermont)	1,253	—	4,456	2,411	53	9
Hartford (Connecticut)	1,648	—	3,300	51	—	—
Manhattan (New York)	6,836	—	8,820	7,292	41	—
Manhattan (New York)	323	—	50,745	47,603	1,050	3,561
Providence (Rhode Island)	234	—	504	61	7	—
Mid-Atlantic Region	1,146	—	37,378	33,700	1,222	1,101
Baltimore (Maryland & D.C.)	11,410	—	83,226	64,154	246	145
Newark (New Jersey)	1,257	—	13,310	10,437	14	1
Philadelphia (See (c) below)	1,469	—	24,498	20,481	54	8
Pittsburgh (Pennsylvania)	2,667	—	26,188	20,767	—	57
Richmond (Virginia)	1,415					

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued
 (In thousands of dollars) 7/1/76 to 9/30/76

Miscellaneous excise taxes—Continued												
Internal revenue regions, districts, States and other areas ¹ (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Narcotics and marijuanas including occupational taxes (47)	Coin-operated gaming devices (48)	Wagering taxes (49)	Use tax on highway motor vehicles (50)	Use tax on aircraft (51)	Private foundations net investment income (52)	Other ¹² (53)	Unclassified excise tax (54)				
United States, total	9	5,328	579	1,144	126,699	11,520	1,212	8,703	-24,324			
North-Atlantic Region	1	23	6	60	11,296	1,768	327	2,852	94,473			
Albany (See (c) below)		2	—	3	760	32	—	5	570			
Baltimore (Maryland & D.C.)	(*)	15	4	42	2,045	49	26	75	371			
Boston (Massachusetts)	(*)	—	—	1	1,323	37	5	38	1,540			
Brooklyn (See (c) below)		—	2	13	2,017	74	5	13	240			
Buffalo (See (c) below)		—	—	—	256	8	1	(1)	93			
Cincinnati (Ohio)		—	(*)	(*)	1,203	66	51	167	-9,528			
Manhattan (See (c) below)		—	(*)	(*)	2,305	1,465	235	2,514	101,265			
Portland (Oregon)		—	(*)	(*)	413	16	4	2	120			
Providence (Rhode Island)		—	6	1	(*)	322	—	54	591			
Seattle (Washington)		—	—	—	1,620	504	14	1,259	23,093			
St. Louis (Missouri)	(*)	500	8	56	2,056	73	42	254	-2,788			
Tampa (Florida)		407	1	6	1,180	105	12	372	9,831			
Newark (New Jersey)	(*)	16	(*)	19	3,431	105	12	372	9,831			
Philadelphia (See (e) below)		—	5	(*)	1	4,653	125	73	428	5,975		
Pittsburgh (See (e) below)		(*)	37	3	6	2,871	103	5	155	-1,500		
Raleigh (North Carolina)		—	35	3	2,659	122	16	44	638			
Wilmington (Delaware)		—	—	—	599	26	6	94	3,517			
Southeast Region	(*)	1,232	99	175	17,860	1,901	1	550	-37,691			
Atlanta (Georgia)	(*)	19	4	4	2,498	846	-23	297	-3,423			
Birmingham (Alabama)	(*)	6	34	2,310	1,130	36	11	17	-2,362			
Charleston (South Carolina)		—	201	3	22	17	4,113	190	7	30	1,238	
Greensboro (North Carolina)		—	3	—	—	—	—	—	—			
Jackson (Mississippi)		112	21	5	1,221	45	1	2	-707			
Jacksonville (Florida)	(*)	1	1	55	4,049	435	2	100	-27,000			
Nashville (Tennessee)		895	41	55	2,619	14	1	77	5,506			
Oklahoma City (Oklahoma)		207	95	55	18,950	728	123	303	20,121			
Cincinnati (See (d) below)	(*)	20	4	2	2,315	96	11	72	1,268			
Cleveland (See (d) below)	(*)	32	12	14	4,323	151	7	139	-17,573			
Detroit (Michigan)	1	(*)	1	4	5,324	286	94	7	15	10,289		
Indianapolis (Indiana)		29	42	24	4,385	182	7	12	9,672			
Louisville (Kentucky)		13	11	8	1,744	44	2	12	2,544			
Parkersburg (West Virginia)		163	26	7	879	26	3	2	-2,544			
Midwest Region	3	148	24	28	22,149	3,780	344	1,409	-15,431			
Aberdeen (South Dakota)	1	32	1	(*)	573	21	—	36	1,081	32,339		
Chicago (See (b) below)	(*)	11	10	4	4,732	1,715	36	1,081	32,339			
Columbus (Ohio)		—	3	—	2,533	77	3	6	2,855			
Fargo (North Dakota)		—	—	—	619	36	(*)	18	-759			
Milwaukee (Wisconsin)	1	—	—	—	3,290	143	3	90	-879			
Omaha (Nebraska)		19	10	3	1,424	68	5	14	14,400			
St. Louis (Missouri)	(*)	6	1	3	3,200	1,065	7	60	-1,327			
Springfield (See (b) below)		25	6	5	3,642	603	283	94	1,958			
Southwest Region	2	75	40	31	19,742	1,370	74	1,252	-42,104			
Albuquerque (New Mexico)	(*)	4	—	—	555	287	25	530	-66,237			
Austin (See (b) below)	(*)	9	3	5	4,193	464	57	14	1,099			
Casper (Wyoming)		—	(*)	(*)	4,904	337	31	123	6,703			
Dallas (See (f) below)	(*)	12	5	2	1,676	147	-8	93	5,400			
Denver (Colorado)		13	4	(*)	1,595	193	15	247	897			
Little Rock (Arkansas)		4	9	1	2,317	245	7	147	15,926			
New Orleans (Louisiana)		7	14	13	93	93	15	247	897			
Oklahoma City (Oklahoma)		25	5	1	2,190	91	1	37	3,854			
Wichita (Kansas)		1	(*)	4	2,244	1	1	1	11			
Western Region	2	3,093	305	737	20,268	1,569	110	1,038	64,741			
Anchorage (Alaska)		—	5	(*)	385	156	(*)	3	588			
Boise (Idaho)		—	1	—	932	30	1	34	279			
Honolulu (Hawaii)		48	11	1	638	33	2	14	-43			
Los Angeles (California)		55	(*)	(*)	410	50	8	7	1,720			
Phoenix (Arizona)		8	—	—	5,245	587	62	42,553	56,553			
Portland (Oregon)		233	1	(*)	1,016	98	8	28	8,780			
Reno (Nevada)		2,555	72	666	300	48	2	3	-1,488			
Salt Lake City (Utah)		87	38	2	814	30	7	4	672			
San Francisco (See (a) below)	1	20	(*)	1	5,442	345	15	327	-6,676			
Seattle (Washington)		80	177	66	2,176	114	12	175	4,246			
Office of International Operations		—	—	—	224	1	78	41	322			
Puerto Rico		—	—	—	224	1	78	41	311			
Other		—	—	—	—	—	—	—	-131,263			
Undistributed:		—	—	—	—	—	—	—	—			
Federal tax deposits ⁷		—	—	—	—	—	—	—	—			
Gasoline, lubricating oil, and excess FICA credits		—	—	—	—	—	—	—	—			
Transferred to Government of Guam		—	—	—	—	—	—	—	—			
Withheld taxes of Federal employees		—	—	—	—	—	—	—	—			
Clearing account for Excise taxes—aviation fuel and oil, Air Force and Navy		—	—	—	—	—	—	—	17			
Presidential Election Fund ⁸		—	—	—	—	—	—	—	—			
Earned Income Credits ¹⁰		—	—	—	—	—	—	—	—			

Totals for States not shown above

(a) California	1	28	(*)	1	10,686	932	77	749	47,964
(b) Illinois	(*)	35	4	12	6,749	1,806	42	1,136	35,375
(c) New York		(*)	2	18	6,638	1,077	245	2,568	102,465
(d) Ohio	(*)	51	16	16	7,525	247	18	211	-16,305
(e) Pennsylvania	(*)	42	4	7	9,132	625	57	493	4,896
(f) Texas	1	12	8	8	9,132	625	57	653	-59,533

TQ Table 2.—Internal revenue collections by sources and fiscal year quarterly comparison: 7/1/75 to 9/30/75 and 7/1/76 to 9/30/76 (In thousands of dollars)

Sources of revenue	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 9/30/76)
Grand total, all sources	67,159,753	75,462,780
Corporation income taxes, total ¹¹	9,159,982	9,808,905
Regular	9,108,895	9,804,197
Exempt organization business income tax	9,087	4,708
Interest, dividends, and employment taxes, total	52,238,589	59,650,620
Interest on bonds and stocks, FICA ⁹ , etc.	6,456,685	7,077,862
Income tax withheld and FICA ⁹ , etc.	45,069,600	51,731,173
Railroad retirement, total ¹⁰	397,379	464,207
Unemployment insurance, employers of 1 or more persons at any time in each of 20 calendar weeks, January 1, 1974, on taxable portion of wages up to \$4,200	314,925	377,378
Estate tax, graduated rates from 3 percent on first \$5,000 of net estate in excess of \$60,000 up to 70 percent on portion over \$10,000,000; credit allowed for State death taxes	1,288,676	1,367,935
Gift tax, graduated rates from 2½ percent on first \$5,000 of net gifts in excess of \$30,000 exemption up to 57½ percent on portion over \$10,000,000; \$3,000 annual exclusion for each donee	95,896	117,312
Excise taxes, total	4,376,610	4,518,008
Alcohol taxes, total	1,334,508	1,305,841
Distilled spirits taxes, total	918,415	876,743
Imported (collected by Customs, rates same as domestic)	131,807	144,905
Domestic, \$10.50 per proof gallon or wine gallon when below proof ¹¹	764,390	699,236
Rectification, 30 cents per proof gallon ¹¹	16,241	21,808
Occupational taxes		
Rectifiers:		
Less than 20,000 proof gallons, \$110 per year	20	38
20,000 proof gallons or more, \$220 per year	1	1
Retail dealers in liquid or medicinal spirits, \$54 per year	3,578	6,122
Wholesale liquor dealers, \$12 per year	154	260
Manufacturers of stills, \$55 per year	1	2
Seizures, penalties, etc.	71	139
Stills or condensers manufactured, \$22 each	(*)	(*)
Wines, cordials, etc., taxes, total	33,531	36,687
Imported (collected by Customs, rates same as domestic)	4,113	5,064
Domestic, \$9 per barrel of 31 gallons ¹¹	377,848	385,058
Occupational taxes:		
Brewers:		
Less than 50 barrels, \$55 per year	1,427	1,004
50 barrels or more, \$110 per year	110	165
Retail dealers in beer, \$24 per year (includes limited retail dealers in wines or beer)	382,511	392,637
Beer taxes, total		
Cigarettes, total	596,394	622,621
Small (Class A), \$4 per thousand	983,198	610,169
Large (Class B), \$8.40 per thousand, except if over 6½ inches long \$4 per thousand for each 2½ inches or fraction thereof ¹¹	583,194	610,167
Prepayments		
Cigars, total	12,494	11,735
Large cigars, total ¹¹	11,967	11,301
Class A (Over 2½ cents each), \$2.50 per thousand	2	2
Class B (Over 2½ cents, not over 6 cents each), \$4 per thousand	921	197
Class C (Over 4 cents, not over 6 cents each), \$6 per thousand	1,442	1,057
Class D (Over 6 cents, not over 8 cents each), \$7 per thousand	2,097	2,547
Class E (Over 8 cents, not over 15 cents each), \$10 per thousand	4,474	3,836
Class F (Over 16 cents, not over 20 cents each), \$15 per thousand	2,547	2,545
Class G (Over 20 cents, not over 20 cents each), \$20 per thousand	1,124	1,123
Class H (Over 20 cents each), \$20 per thousand	519	428
Small cigars, 75 cents per thousand	8	6
Prepayments		
Imported cigars, cigarettes, cigarette papers and cigarette tubes (collected by Customs, rates same as domestic)	382	594
Miscellaneous Tobacco		
Cigarette papers and tubes, papers one-half cent per 50; tubes 1 cent per 50	321	322

TQ Table 2.—Internal revenue collections by sources and fiscal year quarterly comparison; 7/1/75 to 9/30/75 and 7/1/76 to 9/30/76—Continued
(In thousands of dollars)

Sources of revenue	1975 Quarter (7/1/75 9/30/75)	1976 Quarter (7/1/76 9/30/76)
Excise taxes—Continued		
Manufacturer's excise taxes, total	1,385,668	1,543,339
Gasoline, 1 cent per gallon	1,036,242	1,091,428
Lubricating oil, 1 cent per gallon	23,300	26,035
Tires (wholly or in part of rubber), inner tubes, and tread rubber: Tires highway type, 10 cents per pound, other, 5 cents per pound, except laminated tires (other than type used on highway vehicles), 1 cent per pound	179,647	203,871
Inner tubes, 1 cent per pound	6,587	7,765
Tread rubber, 5 cent per pound	6,131	6,402
Motor vehicles, chassis, bodies, parts, and accessories: Passenger automobiles, chassis, bodies, etc., 7 percent ¹⁷ Trucks, and buses, chassis, bodies, etc., 10 percent ¹⁷ Parts and accessories for trucks and buses, 8 percent	309 81,719 28,629 2,482 5,486 1,266 13,558 72	79 138,750 41,720 3,555 7,428 1,211 15,094 —
Fishing rods, creels, etc., 10 percent	—	—
Bows and arrows, 11 percent	—	—
Firearms (other than pistol and revolvers), shells and cartridges, 11 percent	—	—
Other ¹⁸	102,266	115,052
Retailer's excise taxes, total	5,588	2,965
Noncommercial aviation gasoline, 3 cents per gallon	6,414	7,706
Noncommercial aviation fuel other than gasoline, 7 cents per gallon	93,268	104,381
Diesel and special motor fuels, 4 cents per gallon (in some instances 2 cents per gallon)	—	—
Other ¹⁸	889,469	955,278
Miscellaneous excise taxes, total	501,567	543,472
Telephone and teletypewriter exchanges services ¹⁹	—	—
Transportation of persons by air, 8 percent (which was increased from 5 percent effective July 1, 1970)	192,242	230,864
Transportation of property by air, 5 percent	11,408	—
Use of international air-travel facilities, \$3 per person	13,013	14,229
Sugar, approximately half-cent per pound ²⁰	28,060	11
Narcotics and marijuana, total ²¹	46	9
Narcotics	—	—
Marijuana	46	9
Coin-operated gaming devices, \$250 per device per year	5,090	5,328
Wagering taxes:	—	—
Occupational tax, \$500 per year ²²	497	579
Wagering, 1 percent of amount wagered ²³	988	1,144
Use on hire of aircraft weighing over 26,000 pounds, \$3 per 1,000 pounds per year (installment privileges permitted)	119,580	126,699
Use tax on civil aircraft, \$25 per year with an additional 2 cents per pound on nonturbo engine powered over 2,500 pounds or 3½ cents per pound on turbine engine powered	11,207	11,620
Adulterated butter and filled cheese (imported and domestic), process or renovated	—	—
Butter and cheese, oleo margarine ²⁴	—	—
Firearms transfer and occupational taxes ²⁵	78	1
Interest, equalization ²⁶	218	526
Foreign insurance	4,850	7,607
Exempt organizations, total	1,057	1,522
Net investment income, 4 percent	891	1,212
Self dealing, 5 percent on self dealing, lesser of \$10,000 or 2½ percent on foundation manager	40	59
Excess business holdings, 5 percent on foundation	—	—
Taxable expenditures, 10 percent on foundation, lesser of \$5,000 or 2½ percent on foundation	—	—
Failure to timely file certain information returns, \$10 per day up to a maximum of \$5,000	110	169
Failure to timely file certain information returns, \$10 per day up to a maximum of \$5,000	26	61
Investments which jeopardize charitable purpose, 5 percent on foundations, lesser of \$5,000 or 5 percent on foundation manager	—	—
Assessable penalties under Chapter 42	—	—
Tax on determination of status	—	—
Employer penalties, 10 percent	40	164
Prohibited transactions, 5 percent	40	55
Excess contributions to an IRA, 6 percent	—	99
Failure to meet funding standards, 5 percent	—	—
Other	—89	-13
Unclassified excise taxes	68,306	-24,324

**TQ Table 3.—Internal revenue collections by principal sources, fiscal years 1940 through 1976, plus 7/1/76 to 9/30/76 quarter
(In thousands of dollars)**

Fiscal year ended June 30	Total internal revenue collections	Income and profits taxes							Manufactures excise taxes	All other taxes
		Total	Cor- poration income and profits taxes \$15	Individual income taxes \$14 15	Employ- ment taxes \$15	Estate and gift taxes	Alcohol taxes ²⁷	Tobacco taxes ²⁸		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1940	5,340,452	2,129,609	1,147,592	982,017	833,521	360,071	624,253	608,518	447,088	337,392
1941	7,370,018	3,411,124	2,053,469	1,417,655	925,856	407,058	820,058	698,077	617,373	430,564
1942	13,078,865	5,004,865	4,144,683	3,262,800	1,185,362	432,540	1,048,517	780,982	771,902	821,682
1943	22,371,386	16,298,888	9,686,765	6,381,205	1,498,705	447,496	1,423,646	923,857	504,743	1,274,048
1944	40,121,760	33,027,796	14,766,796	18,261,005	1,730,722	511,210	1,618,775	988,483	503,461	1,733,655
1945	43,800,388	35,061,526	16,027,213	19,034,313	1,159,177	643,055	2,309,866	932,145	782,511	2,292,108
1946	40,672,097	31,258,138	12,553,602	18,704,536	1,700,828	402,072	2,049,829	914,593	925,262	2,421,944
1947	39,108,386	29,019,756	9,676,459	19,343,297	2,024,365	778,291	2,474,762	1,237,768	1,262,260	2,044,844
1948	41,864,542	31,172,191	10,174,410	20,997,781	2,381,342	899,345	2,255,327	1,300,280	1,649,234	2,206,823
1949	40,463,125	29,605,491	11,553,669	18,051,822	2,476,113	796,538	2,210,607	1,321,875	1,771,533	2,280,969
1950	38,957,132	28,007,659	10,854,351	17,153,308	2,644,575	706,227	2,219,202	1,328,464	1,836,053	2,214,951
1951	50,456,886	37,384,879	14,387,569	22,997,309	3,627,479	729,730	2,546,803	1,380,396	1,383,677	2,392,719
1952	67,005,670	44,747,174	21,465,910	29,274,107	4,464,264	833,147	2,549,120	1,565,162	2,348,943	2,507,933
1953	69,686,535	44,130,732	20,596,560	32,048,282	4,478,403	891,284	2,780,925	1,654,911	1,862,788	2,647,492
1954	69,919,991	54,360,014	21,546,322	32,813,691	5,107,023	935,121	2,783,012	1,580,121	1,689,133	2,464,859
1955	66,289,692	49,914,826	18,064,720	31,650,106	6,219,665	936,267	2,742,840	1,571,213	2,885,016	2,018,866
1956	75,112,649	56,636,164	21,288,522	37,745,244	7,000,414	1,377,497	2,900,414	1,456,274	1,456,355	2,019,380
1957	80,171,971	60,560,425	21,530,653	39,029,772	7,580,522	1,377,599	2,973,395	1,674,050	1,939,925	2,166,675
1958	79,978,476	59,101,874	20,533,316	38,568,559	8,644,386	1,410,928	2,946,461	1,734,021	3,974,135	2,037,292
1959	79,797,973	58,826,254	18,091,509	40,734,744	8,853,744	1,352,982	3,002,094	1,806,816	3,958,783	1,997,292
1960	91,774,803	67,125,126	22,179,414	44,945,711	11,158,589	1,626,348	3,193,714	1,931,504	4,735,129	2,004,394
1961	94,401,086	67,917,941	21,764,940	46,153,001	12,502,451	1,916,392	3,212,801	1,991,117	4,896,802	1,963,582
1962	94,978,895	75,523,305	21,295,711	50,649,594	12,708,171	2,035,187	3,341,282	2,025,736	5,120,340	2,264,817
1963	105,925,955	75,322,414	22,300,414	52,987,581	15,004,486	2,187,457	3,441,652	2,079,237	5,610,309	2,278,536
1964	112,260,257	78,891,218	24,300,863	54,590,354	17,002,504	2,416,303	3,577,499	2,052,545	6,020,543	2,299,645
1965	114,434,634	79,232,916	26,181,334	53,660,683	17,104,306	2,745,532	3,772,634	2,148,594	6,418,145	2,453,406
1966	128,879,961	92,331,794	26,833,454	54,833,522	20,834,414	3,014,406	3,847,753	2,173,954	5,613,857	1,895,939
1967	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	3,014,406	4,075,723	2,079,889	5,728,657	3,801,104
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	3,081,979	4,287,237	2,122,277	5,713,973	1,96,909
1969	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,530,065	4,555,564	2,137,585	6,501,141	2,349,485
1970	195,722,096	138,688,568	35,036,983	103,651,585	37,449,188	3,680,076	4,746,382	2,094,212	6,683,061	2,380,609
1971	191,647,198	131,072,374	30,319,953	100,724,241	39,918,690	3,784,283	4,800,482	2,206,585	6,684,799	3,179,985
1972	202,353,747	143,814,732	34,925,546	108,879,186	43,714,001	5,489,969	5,110,002	2,207,273	5,728,657	3,801,104
1973	237,770,204	161,157,433	36,925,546	125,903,008	52,081,709	4,975,862	5,149,513	2,276,951	5,395,750	3,750,104
1974	268,952,254	184,648,094	41,744,444	142,903,050	62,093,632	5,100,675	5,358,477	2,437,005	5,742,154	3,572,217
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	5,350,858	2,315,090	5,516,611	3,665,182
1976	302,519,792	205,751,753	46,781,556	158,968,797	74,202,853	5,307,466	5,427,722	2,487,894	5,486,106	3,855,998
TQ 1976	75,462,780	49,567,484	9,808,503	39,576,579	19,892,041	1,485,247	1,305,641	622,621	1,543,339	1,046,007

TQ Table 4.—Amount of internal revenue refunds including interest (excluding tax rebates)
(In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas. (States represented by single district indicated in parentheses; totals for other States shown at bottom of table)	Total	Individual income and employment taxes					
		Corpor- ation income	Excessive pre- payment (3)	Other	Estate	Gift	Excise
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
United States, total	2,571,508	1,324,168	891,394	279,882	30,955	849	44,260
North Atlantic Region	425,126	249,702	119,224	42,083	9,191	144	4,780
Albany (See (c) below)	10,355	4,024	4,926	1,221	194	4	27
Augusta (Maine)	5,600	3,335	2,246	984	24	—	444
Boston (Massachusetts)	59,260	34,354	15,476	4,664	4,656	35	1,994
Brooklyn (See (c) below)	64,285	24,422	30,581	6,115	1,153	19	30
Burlington (Vermont)	2,420	18,656	11,197	2,852	765	30	342
Hartford (Connecticut)	59,447	41,122	13,142	3,523	562	10	1,088
Manhattan (See (c) below)	166,381	107,181	36,037	20,463	1,918	27	755
Portsmouth (New Hampshire)	13,320	10,482	2,042	1,399	181	28	25
Providence (Rhode Island)	9,5	6,360	2,089	1,094	52	(*)	77
Mid-Atlantic Region	302,044	153,923	107,678	27,220	2,972	74	10,179
Baltimore (Maryland & D.C.)	57,544	25,266	24,789	5,499	756	17	4,316
Newark (New Jersey)	81,330	33,139	34,129	8,230	1,99	19	3,573
Philadelphia (See (c) below)	53,162	22,659	21,389	5,956	256	11	3,755
Pittsburgh (See (e) below)	55	45,427	10,777	2,627	209	20	75
Richmond (Virginia)	34,098	13,718	14,701	4,743	182	6	750
Wilmington (Delaware)	17,575	14,576	2,013	665	70	2	249
Southeast Region	284,373	115,059	114,873	45,079	3,14	158	6,110
Atlanta (Georgia)	48,646	21,731	23,234	7,270	129	2	—8
Birmingham (Alabama)	24,79	10,79	10,52	3,36	2	—	—
Columbia (South Carolina)	17,451	1,123	7,421	2,600	59	(*)	247
Greensboro (North Carolina)	36,729	17,551	13,737	4,328	410	25	573
Jackson (Mississippi)	13,845	3,430	6,726	3,523	87	24	55
Jacksonville (Florida)	102,256	33,708	46,247	19,595	1,898	81	726
Knoxville (Tennessee)	40,705	20,572	12,946	4,277	327	2	2,209
Central Region	447,270	326,031	81,780	26,302	2,592	45	8,457
Cincinnati (See (d) below)	111,283	93,563	13,014	3,056	755	1	893
Cleveland (See (d) below)	68,675	45,559	17,443	4,903	340	12	413
Detroit (Michigan)	195,820	153,516	27,316	8,899	496	9	5,984
Indianapolis (Indiana)	56,73	17,75	17,156	5,352	398	9	711
Louisville (Kentucky)	23,693	11,168	8,320	3,400	359	4	442
Parkersburg (West Virginia)	11,626	6,759	3,511	1,092	244	10	9
Midwest Region	342,377	187,363	101,461	42,798	3,239	154	7,364
Aberdeen (South Dakota)	4,440	838	1,843	1,703	15	1	21
Chicago (See (b) below)	138,915	84,076	59,509	13,357	1,004	43	1,537
Dubuque (Iowa)	22,761	10,299	7,037	4,836	336	22	262
Fargo (North Dakota)	5,082	1,209	2,372	1,395	39	6	61
Milwaukee (Wisconsin)	36,261	19,456	11,952	3,930	392	29	503
Omaha (Nebraska)	13,339	5,663	4,096	3,334	215	12	110
St. Louis (Missouri)	42,859	17,777	14,467	5,077	468	11	4,268
St. Paul (Minnesota)	55,331	34,560	12,478	4,222	296	15	360
Springfield (See (b) below)	26,059	13,505	7,978	3,864	454	15	242
Southwest Region	291,423	113,718	130,089	42,597	2,896	155	1,965
Albuquerque (New Mexico)	6,956	1,367	4,256	1,133	459	39	254
Austin (See (f) below)	93,104	40,826	42,922	9,000	1,040	43	1,537
Carson (Nevada)	3,79	1,396	1,563	818	93	(*)	9
Dallas (See (f) below)	67,442	25,730	29,368	10,393	944	15	992
Denver (Colorado)	30,532	14,417	11,430	4,332	296	5	52
Little Rock (Arkansas)	13,159	4,185	6,181	2,606	77	4	455
New Orleans (Louisiana)	25,534	10,494	13,570	5,946	378	3	140
Oklahoma City (Oklahoma)	9,188	5,488	3,770	2,988	138	28	204
Wichita (Kansas)	20,796	6,885	8,856	4,471	374	6	204
Western Region	424,167	170,200	192,802	51,822	6,595	138	2,611
Anchorage (Alaska)	14,436	1,642	11,484	1,191	59	5	30
Boise (Idaho)	6,09	1,77	3,20	1,47	63	5	—
Helena (Montana)	6,109	1,402	2,879	1,673	99	8	49
Honolulu (Hawaii)	12,409	4,644	6,241	1,340	150	6	29
Los Angeles (See (a) below)	155,595	64,786	72,575	16,872	3,257	64	1,042
Phoenix (Arizona)	55,697	32,695	16,961	5,525	339	15	155
Portland (Oregon)	30,874	13,476	12,456	4,145	169	6	50
Reno (Nevada)	6,188	1,200	4,215	1,187	80	—	5
Salt Lake City (Utah)	10,251	4,142	4,320	1,301	422	12	53
San Francisco (See (a) below)	98,795	36,410	46,934	12,509	1,815	20	1,107
Seattle (Washington)	45,64	5,745	32,004	10,900	337	3	159
Office of International Operations	3,361	5,55	1,691	466	5	(*)	144
Other	43,003	5,717	35,402	1,514	352	3	15
Tax credits considered to be refunds	4,215	—	1,888	—	—	—	2,327
Bureau of Customs	305	—	—	—	—	—	305
Refund reversals unclassified ¹	4,842	340	4,501	—	—	—	—
Totals for States not shown above							
(a) California	257,390	101,196	119,509	29,281	5,072	84	2,149
(b) Illinois	155,674	97,569	45,307	17,801	1,459	58	1,780
(c) New York	275,402	154,481	83,040	30,652	4,029	70	3,130
(d) Ohio	179,958	139,122	30,457	7,958	1,095	13	1,311
(e) Pennsylvania	111,497	67,224	32,046	8,083	466	31	3,648
(f) Texas	160,952	66,588	71,460	20,201	1,403	54	1,246

¹ District office details were not available for refund reversals pending classifications when September 1976 books were closed.

^a Less than \$500.

TQ Table 5.—Number of internal revenue refunds issued
(excluding tax rebates) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas. (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Total	Individual income and employment taxes					
		Corpor- ation income	Excessive pre- payment (3)	Other	Estate	Gift	Excise
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
United States, total	2,406,769	117,638	1,660,395	607,221	8,160	1,299	12,056
North Atlantic Region	313,903	18,750	220,243	71,923	1,259	153	1,575
Albany (See (c) below)	16,212	962	11,158	3,898	68	9	117
Augusta (Massachusetts)	9,239	5,591	5,753	2,279	10	4	244
Brooklyn (See (c) below)	49,626	4,003	30,977	13,699	279	35	275
Buffalo (See (c) below)	37,403	2,435	25,732	8,586	205	22	230
Burlington (Vermont)	4,767	282	2,898	1,527	19	1	40
Hartford (Connecticut)	34,310	2,063	23,723	8,189	145	25	165
Manhattan (See (c) below)	71,426	4,026	31,256	15,200	190	33	270
Portsmouth (New Hampshire)	7,710	652	4,553	2,365	48	5	87
Providence (Rhode Island)	7,707	879	4,402	1,843	18	1	64
Mid-Atlantic Region	282,573	14,356	197,830	67,409	1,033	388	1,557
Baltimore (Maryland & D.C.)	58,944	2,179	44,765	11,486	185	35	418
Philadelphia (See (e) below)	84,452	4,559	35,959	12,079	202	32	234
Pittsburgh (See (e) below)	60,474	3,004	41,666	15,242	130	86	144
Richmond (Virginia)	41,360	2,197	27,837	10,993	108	20	205
Wilmingtton (Delaware)	6,561	1,068	3,700	1,409	18	15	57
Southeast Region	352,244	20,054	93,200	1,000	156	21	1,930
Atlanta (Georgia)	51,499	2,228	35,334	13,435	90	10	391
Birmingham (Alabama)	37,320	1,105	26,350	9,593	63	10	199
Columbia (South Carolina)	29,058	1,073	19,687	8,020	56	4	218
Greensboro (North Carolina)	47,603	2,952	32,012	12,000	121	17	231
Jacksonville (Florida)	123,913	5,397	84,340	33,060	522	68	526
Nashville (Tennessee)	37,303	1,726	24,846	10,379	118	8	226
Central Region	241,624	14,414	161,690	63,386	709	74	1,351
Cincinnati (See (d) below)	38,843	2,396	26,761	9,398	74	8	206
Detroit (Michigan)	51,759	3,626	33,577	12,771	134	15	261
Indianapolis (Indiana)	37,759	4,058	32,247	11,919	95	14	380
Louisville (Kentucky)	25,059	1,219	16,164	7,519	74	9	113
Parkersburg (West Virginia)	10,903	706	6,671	3,413	42	9	141
Midwest Region	327,479	17,288	201,018	104,972	1,517	224	1,945
Aberdeen (South Dakota)	8,50	574	10,864	3,864	35	1	59
Chicago (See (b) below)	98,406	4,985	66,652	25,975	360	32	401
Des Moines (Iowa)	30,762	1,509	16,033	12,724	227	32	237
Fargo (North Dakota)	8,063	339	4,184	3,382	55	14	89
Milwaukee (Wisconsin)	43,788	2,791	26,764	13,710	194	20	299
Minneapolis (Minnesota)	17,103	1,031	10,516	7,141	98	14	195
St. Louis (Missouri)	50,556	2,862	32,236	14,893	216	31	318
St. Paul (Minnesota)	41,429	2,283	26,429	12,252	154	25	286
Springfield (See (b) below)	33,979	1,134	16,767	10,530	178	27	141
Southeast Region	11,924	235,199	89,209	814	159	1	1,872
Austin (See (f) below)	11,344	2,556	15,300	5,300	20	5	59
Cheyenne (Wyoming)	5,469	318	3,125	1,967	20	2	37
Dallas (See (f) below)	68,417	2,311	47,138	18,364	159	37	408
Denver (Colorado)	32,680	1,605	21,175	9,661	95	14	130
New Orleans (Louisiana)	20,009	1,223	14,059	8,500	50	14	

TQ Table 6.—Number of returns filed by Internal Revenue regions, districts, States, and other areas 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas (districts indicated in parentheses; totals for other States shown at bottom of table.)	Total tax Returns (1)	Individual income tax (2)	Declaration of estimated tax (3)	Fiduciary (4)	Partnership (5)	Corporation income tax (6)	Estate tax (7)
United States, total	8,921,588	824,184	540,883	157,779	46,043	457,164	65,694
North-Atlantic Region	1,294,215	117,630	84,821	23,015	5,368	86,663	10,620
Albany (See (c) below)	73,472	4,237	4,911	1,021	337	5,254	843
Augusta (Maine)	45,861	2,749	2,866	637	2,537	323	
Boston (Massachusetts)	210,970	16,199	14,270	4,300	629	19,391	1,860
Burlington (Vermont)	255,621	33,075	19,994	2,052	874	12,472	2,095
Buffalo (See (c) below)	115,450	12,355	10,111	3,379	703	11,925	1,921
Burlington (Vermont)	24,009	1,261	1,388	370	95	1,493	181
Hartford (Connecticut)	162,179	10,938	10,272	3,406	575	11,375	1,389
Manhattan (See (c) below)	301,258	32,700	15,499	7,052	1,823	16,039	1,352
New Haven (Connecticut)	36,521	1,371	2,499	335	114	2,482	298
Providence (Rhode Island)	1,004	271	271	463	128	3,611	293
Mid-Atlantic Region	1,276,076	105,966	66,105	18,057	5,145	51,117	8,811
Baltimore (Maryland & D.C.)	205,698	28,455	9,990	4,306	1,053	10,797	1,396
Newark (New Jersey)	336,806	33,223	27,839	2,638	1,120	16,483	2,213
Philadelphia (See (d) below)	263,771	22,880	14,579	7,860	1,488	14,131	2,291
Pittsburgh (See (e) below)	117,791	11,721	8,202	1,621	68	9,765	1,407
Richmond (Virginia)	183,658	11,701	9,521	2,152	650	10,055	1,407
Wilmington (Delaware)	137,814	1,986	1,172	510	116	1,616	227
Southeast Region	1,217,907	81,675	58,270	17,976	5,480	65,128	7,832
Atlanta (Georgia)	180,010	11,597	6,610	3,085	776	8,933	878
Birmingham (Alabama)	181,681	6,442	4,868	1,127	434	5,226	485
Columbia (South Carolina)	93,422	5,136	1,935	1,020	249	4,431	491
Greensboro (North Carolina)	211,418	13,194	11,672	1,442	913	10,166	1,056
Jackson (Mississippi)	79,781	4,899	3,112	818	437	3,444	333
Jacksonville (Florida)	379,054	25,861	19,187	8,375	1,994	26,477	3,694
Nashville (Tennessee)	101,241	10,426	5,016	2,109	57	8,895	895
Central Region	1,064,330	76,093	62,955	15,673	4,883	50,026	8,236
Cincinnati (See (d) below)	171,165	13,580	8,936	2,751	772	7,266	1,385
Cleveland (See (d) below)	230,529	17,419	12,481	3,270	1,058	11,447	2,035
Detroit (Michigan)	311,745	26,884	17,283	6,173	1,607	15,120	1,822
Indianapolis (Indiana)	109,729	10,569	13,222	2,888	663	8,677	1,850
Louisville (Kentucky)	115,367	6,869	11,495	1,426	164	5,511	511
Parkersburg (West Virginia)	57,715	2,572	3,455	3,655	169	2,381	333
Midwest Region	1,275,555	107,713	91,695	29,239	6,239	62,753	14,144
Aberdeen (South Dakota)	30,508	1,758	1,694	463	97	1,122	431
Davenport (See (b) below)	59,553	38,952	26,048	7,309	2,225	5,978	3,208
Des Moines (Iowa)	132,445	9,004	9,604	5,656	558	5,293	2,223
Fargo (North Dakota)	30,607	1,889	1,822	443	135	2,118	461
Milwaukee (Wisconsin)	193,373	14,805	14,695	6,306	888	9,788	2,153
Omaha (Nebraska)	69,221	3,076	3,904	1,565	236	3,330	926
St. Louis (Missouri)	204,528	17,818	14,965	3,529	859	10,791	1,487
Springfield (See (b) below)	120,300	12,000	9,535	2,048	627	8,061	1,568
Southwest Region	117,520	8,813	9,473	1,905	569	5,955	1,076
Albuquerque (New Mexico)	42,102	2,017	2,901	339	92	1,965	197
Austin (See (f) below)	282,374	22,860	18,599	3,947	1,556	12,501	1,379
Cheyenne (Wyoming)	12,755	1,989	1,362	219	127	1,109	143
Denver (See (f) below)	225,832	14,141	15,595	4,356	2,877	10,111	1,718
Little Rock (Arkansas)	114,684	11,015	6,576	2,570	598	6,551	737
New Orleans (Louisiana)	78,327	3,050	4,957	725	187	3,629	334
Oklahoma City (Oklahoma)	138,081	7,587	7,547	277	737	511	
Wichita (Kansas)	91,767	7,085	8,770	1,591	444	5,856	803
Western Region	1,463,107	192,111	96,999	35,121	12,691	81,863	9,567
Anchorage (Alaska)	2,029	6,422	1,019	119	299	1,025	47
Boise (Idaho)	34,784	2,593	2,270	361	206	1,763	228
Helena (Montana)	39,760	4,159	2,671	369	237	1,617	314
Jakarta (Indonesia)	62,462	2,395	2,395	638	359	3,383	2,240
Los Angeles (See (a) below)	523,011	74,853	33,961	15,461	5,056	35,554	2,540
Phoenix (Arizona)	86,631	10,045	5,276	1,942	548	4,973	550
Portland (Oregon)	114,078	13,345	7,481	2,052	854	5,604	801
Reno (Nevada)	32,537	3,706	1,587	439	177	1,795	107
Salt Lake City (Utah)	32,624	3,632	2,554	471	407	2,744	190
San Francisco (See (e) below)	369,909	51,904	26,558	11,001	3,652	18,595	3,895
Seattle (Washington)	157,357	14,890	11,022	2,248	887	7,590	895
Office of International Operations	118,479	62,771	7,315	208	44	1,240	270
Puerto Rico	44,628	4,616	1,232	7	4	116	11
Other	73,851	58,155	6,083	201	40	1,124	259
Total for States not shown above							
(a) California	891,709	126,757	60,714	26,482	8,717	51,539	6,432
(b) Illinois	493,478	47,741	35,461	9,577	2,854	22,704	4,885
(c) New York	770,001	82,889	51,015	13,504	3,377	4,254	4,422
(d) Ohio	401,694	30,999	21,417	6,021	1,830	18,713	2,420
(e) Pennsylvania	412,100	34,601	22,781	9,481	2,376	19,896	3,328
(f) Texas	608,206	37,401	34,597	8,303	4,203	22,512	2,657

TQ Table 6.—Number of returns filed by Internal Revenue regions, districts, States, and other areas 7/1/76 to 9/30/76—Continued

Internal revenue regions, districts, States and other areas (districts indicated in parentheses; totals for other States shown at bottom of table.)	Gift tax (8)	Employ- ment taxes (9)	Exempt Organiza- tions (10)	Employee Plans (11)	ATF Returns (12)	Excise taxes (13)	Supple- mental Docu- ments (14)
United States, total	60,270	5,219,295	114,638	100,111	245,480	457,940	632,107
North-Atlantic Region	8,670	749,527	15	10,680	34,706	39,159	124,271
Albany (See (c) below)	562	43,847	—	30	3,670	3,788	4,914
Augusta (Maine)	291	28,360	—	47	2,090	3,529	2,312
Boston (Massachusetts)	1,487	126,257	—	316	5,095	7,155	14,011
Buffalo (See (c) below)	1,079	97,555	—	113	7,033	8,045	10,474
Burlington (Vermont)	149	15,527	—	15	1,136	1,170	1,224
Hartford (Connecticut)	1,251	1,019	15	1,486	4,790	4,775	15,888
New Haven (Connecticut)	2,124	175,852	—	3,613	3,951	3,874	38,379
Providence (Rhode Island)	181	23,559	—	22	1,304	2,191	2,356
Mid-Atlantic Region	6,577	68,937	95,175	16,906	40,297	52,700	112,277
Baltimore (Maryland & D.C.)	1,321	119,950	—	26	8,042	7,921	12,441
Newark (New Jersey)	1,695	178,204	—	8,719	5,723	10,259	33,690
Philadelphia (See (d) below)	1,493	159,511	—	—	11,591	13,830	14,067
Pittsburgh (See (e) below)	1,080	123,370	—	—	9,688	10,464	8,556
Richmond (Virginia)	195	16,219	—	360	9,478	12,748	11,040
Wilmingon (Delaware)	8,055	809,856	—	11,600	24,800	59,492	67,743
Southeast Region	13,039	126,551	—	60	3,435	8,437	8,339
Atlanta (Georgia)	3,416	31,304	—	30	2,538	2,620	2,414
Birmingham (Alabama)	594	66,146	—	82	2,988	3,088	2,819
Columbia (South Carolina)	1,151	140,454	—	47	2,563	5,298	2,840
Greensboro (North Carolina)	393	55,597	—	—	10,580	5,903	11,124
Jackson (Mississippi)	3,242	231,422	—	—	10,396	27,195	27,195
Central Region	6,299	628,645	19,448	8,491	37,905	65,129	79,939
Cincinnati (See (d) below)	1,113	95,536	10,215	1,642	5,662	7,914	14,393
Cleveland (See (d) below)	1,371	131,814	4,408	2,016	9,641	12,827	20,742
Detroit (Michigan)	1,656	176,820	4,825	4,205	12,306	18,581	24,463
Indianapolis (Indiana)	619	10,000	—	379	9,982	15,922	15,922
Louisville (Kentucky)	252	15,672	—	88	2,080	3,734	3,083
Parkersburg (West Virginia)	12,000	709,933	—	37,534	42,297	86,454	84,554
Midwest Region	2,000	18,363	—	215	1,670	3,131	1,124
Davenport (South Dakota)	2,000	17,959	—	30,654	7,500	10,000	27,447
Des Moines (Iowa)	1,930	74,817	—	352	3,342	11,592	7,110
Fargo (North Dakota)	460	17,343	—	317	1,315	4,060	1,144
Milwaukee (Wisconsin)	1,371	104,259	—	1,026	10,389	13,101	14,592
Omaha (Nebraska)	1,487	41,785	—	681	2,640	6,970	2,621
St. Louis (Missouri)	1,436	11,799	—	1,061	5,982	14,594	14,807
Springfield (See (b) below)	1,423	69,243	—	271	2,471	3,380	5,073
Southwest Region	8,389	784,122	—	3,089	26,521	69,563	88,776
Albuquerque (New Mexico)	277	27,981	—	57	552	2,543	3,181
Cheyenne (Wyoming)	2,063	172,658	—	352	9,756	12,949	23,754
Dallas (See (f) below)	1,688	238,212	—	113	2,928	3,028	3,028
Denver (Colorado)	804	65,479	—	1,377	3,821	6,769	8,877
Little Rock (Arkansas)	514	51,403	—	87	1,253	6,533	5,655
Oklahoma City (Oklahoma)	623	91,912	—	207	3,147	6,498	11,609
Wichita (Kansas)	1,399	60,269	—	291	1,788	2,409	9,448
Western Region	10,118	818,802	—	11,811	38,948	85,158	69,818
Anchorage (Alaska)	51	1,92					

**TQ Table 7.—Internal revenue refunds, including interest
(Excluding rebates) 7/1/75 to 9/30/75 and 7/1/76 to 9/30/76
(For refunds by geographical area, see TQ Tables 4 and 5)**

	Number		Amount refunded principal and interest (thousand dollars)		Amount of interest included (thousand dollars)	
	1975	1976	1975	1976	1975	1976
Total refunds of internal revenue ¹	2,088,811	2,406,769	2,375,711	2,571,508	69,212	102,110
Corporation income taxes	116,214	117,638	1,409,255	1,324,168	46,114	64,569
Individual income and employment taxes, total ²	1,952,515	2,267,616	904,181	1,171,276	20,379	34,114
Excess prepayment income tax ³	1,321,981	1,660,395	664,361	891,394	10,503	15,947
Other income and withheld taxes	32,685	582,079	233,805	275,323	9,651	17,910
State and local refundable insurance	32,685	25,124	5,876	4,503	228	188
Estate tax	6,863	8,160	21,290	30,955	1,998	2,262
Gift tax	1,060	1,299	1,696	849	194	82
Excise taxes, total ⁴	12,159	12,056	39,290	44,260	527	1,082
Tobacco taxes ⁵	2,985	2,910	24,785	27,135	154	10
Manufacturers' and retailers' excise taxes, total	86	118	1,080	913	6	-14
Gasoline used on farms	1,025	969	6,052	11,228	101	879
Gasoline, nonhighway	252	206	664	459	—	—
Other	776	733	5,331	10,745	101	879
All other excise taxes ⁶	8,063	8,059	7,423	4,984	266	206

¹ Net of 63 undeliverable checks totaling \$80,000 in 1975 and 2,489 undeliverable checks totaling \$769,000 in 1976.

² Includes drawbacks and stamp redemptions.

³ Includes lubricating oil use for nonhighway purposes.

⁴ Includes narcotics, silver, wagering (excise and stamps), capital stock, and other excise tax refunds.

**TQ Table 8.—Earned Income Credits (Tax Reduction Act of 1975)
(Amounts in thousands of dollars)**

Internal revenue regions, districts, States and other areas (States repre- sented by single districts indicated in parentheses; total for other States shown at bottom of table)	Application of earned income credits ^a									
	New filers with EIC and zero tax liability ^b				Applied to 1975 liability				Refunded	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Offset- frozen ^c	
United States, total	291,744	56,419	13,084	2,666	181,953	24,902	193,648	34,167	77,941	10,453
New England Region	34,190	6,493	1,582	330	21,825	2,989	21,681	3,912	9,934	1,471
Albany (See (c) below)	2,456	470	95	20	27	1,255	25	524	524	79
Augusta (Maine)	1,200	22	4	1,093	162	886	128	608	71	
Boston (Massachusetts)	5,074	927	181	33	3,302	466	3,015	486	1,542	219
Brooklyn (See (c) below)	7,756	1,506	482	113	4,680	606	5,267	1,086	2,469	391
Buffalo (See (c) below)	5,306	1,013	216	41	3,392	486	3,288	526	1,225	163
Burlington (Vermont)	800	148	18	2	161	51	155	65	31	31
Hartford (Connecticut)	3,700	710	193	39	2,429	338	2,273	397	872	136
Manhattan (See (c) below)	5,698	1,089	327	70	3,537	432	3,899	820	1,837	310
Portsmouth (New Hampshire)	991	184	23	4	703	103	560	80	278	35
Providence (Rhode Island)	833	155	20	2	539	78	489	81	204	34
Middle Atlantic Region	26,020	5,256	1,038	21	18,244	2,452	17,422	3,182	7,500	1,000
Baltimore (Maryland & D.C.)	5,313	954	256	21	5,214	290	2,252	415	1,253	111
Newark (New Jersey)	8,372	1,593	326	68	5,582	725	5,186	948	2,108	317
Philadelphia (See (e) below)	6,308	1,200	199	37	4,214	578	4,030	694	1,618	221
Pittsburgh (See (e) below)	3,449	650	109	20	2,371	333	2,130	337	104	104
Rutherford (New Jersey)	3,715	731	103	22	2,345	313	2,140	456	1,517	194
Washington, D.C. (See (g) below)	2,401	409	119	25	1,363	165	1,450	275	556	57
Wilmington (Delaware)	510	99	25	5	345	47	307	58	181	22
Southeast Region	59,790	11,812	2,871	600	36,561	4,915	40,034	7,286	16,736	2,197
Atlanta (Georgia)	9,820	1,936	467	93	6,077	814	6,538	1,178	2,594	333
Birmingham (Alabama)	8,646	1,738	465	100	5,250	750	5,891	1,072	1,595	203
Columbia (South Carolina)	5,012	1,107	256	33	3,444	469	3,607	659	1,181	168
Greensboro (North Carolina)	6,612	1,245	159	33	3,917	558	4,000	734	2,816	339
Jackson (Mississippi)	6,073	1,199	439	92	3,573	470	4,234	779	1,485	203
Jacksonville (Florida)	19,041	3,701	944	204	11,437	1,518	12,521	2,272	4,577	648
Nashville (Tennessee)	4,579	906	141	25	2,793	379	3,147	582	2,190	280
Central Region	24,063	4,633	628	116	18,998	1,619	19,982	2,842	7,088	1,425
Cincinnati (See (d) below)	4,044	765	106	25	2,539	346	2,652	474	1,431	185
Cleveland (See (d) below)	5,033	958	27	2,586	400	3,357	602	1,297	176	
Detroit (Michigan)	7,088	1,359	256	44	4,036	546	4,790	857	2,016	262
Indianapolis (Indiana)	3,509	672	36	8	2,220	307	2,307	403	1,279	172
Louisville (Kentucky)	3,177	627	59	12	2,098	303	2,147	359	1,486	152
Pittsburgh (West Virginia)	1,122	241	41	10	1,044	94	1,171	394	1,054	92
Midwest Region	37,009	6,927	1,192	237	25,543	3,563	22,561	3,552	7,118	965
Aberdeen (South Dakota)	1,152	219	12	2	915	135	691	88	171	19
Chicago (See (b) below)	9,450	1,766	500	109	5,770	749	6,126	1,113	1,961	301
Des Moines (Iowa)	3,214	586	60	10	2,406	345	1,745	231	538	62
Dodge City (Kansas)	1,125	210	25	2	1,032	123	886	80	188	16
Milwaukee (Wisconsin)	5,542	966	128	21	3,603	503	3,133	469	605	122
Omaha (Nebraska)	2,328	417	38	8	1,851	263	1,278	158	328	40
St. Louis (Missouri)	6,202	1,207	163	29	4,285	612	3,953	632	1,694	217
St. Paul (Minnesota)	5,034	947	156	31	3,596	515	3,036	449	804	86
Sioux City (Iowa)	3,920	608	117	22	3,094	371	3,161	371	1,559	142
Southwest Region	5,715	10,184	2,624	505	32,891	4,651	34,953	5,993	11,038	1,504
Albuquerque (New Mexico)	2,268	438	111	22	1,307	186	1,649	455	545	69
Austin (See (f) below)	13,712	2,741	727	156	8,352	1,155	9,610	1,750	3,114	438
Cheyenne (Wyoming)	605	109	15	3	433	62	351	49	98	14
Dallas (See (f) below)	10,692	2,146	496	105	6,001	693	1,183	2,295	3,242	324
Denver (Colorado)	5,345	689	129	24	2,381	338	2,334	372	857	114
Little Rock (Arkansas)	4,748	944	186	35	3,086	448	3,260	527	1,250	163
New Orleans (Louisiana)	6,717	1,355	487	99	4,001	546	4,889	893	1,228	163
Oklahoma City (Oklahoma)	5,574	1,089	206	39	3,742	545	3,672	583	1,111	142
Omaha (Nebraska)	3,172	112	21	20	2,046	371	2,075	362	1,066	106
Portland (Oregon)	56,698	10,966	3,282	663	32,212	4,322	40,323	7,362	15,056	2,267
Anchorage (Alaska)	551	108	24	6	330	44	385	67	79	11
Boise (Idaho)	1,469	268	19	3	1,066	156	839	120	338	46
Helena (Montana)	1,440	269	35	8	1,070	153	883	121	300	37
Honolulu (Hawaii)	1,258	229	81	16	5,359	81	865	153	121	117
Las Vegas (Nevada)	2,640	4,455	1,684	34	12,185	1,200	17,100	3,442	7,311	1,177
Phoenix (Arizona)	3,395	664	85	19	2,032	292	2,331	415	1,164	170
Portland (Oregon)	3,705	696	128	26	2,472	337	2,290	382	871	115
Reno (Nevada)	842	168	29	5	542	76	555	107	248	36
Salt Lake City (Utah)	1,478	284	58	8	1,025	154	976	137	248	46
San Francisco (California)	14,411	2,650	948	187	8,045	1,045	10,000	1,938	3,448	496
Seattle (Washington)	4,159	775	206	40	2,751	368	2,619	422	827	115
Office of International Operations	259	49	27	5	120	14	189	36	66	10
Puerto Rico	62	12	9	2	15	2	54	10	24	6
Other	197	37	18	3	105	13	135	26	42	6

Totals for Districts and States not shown above

(a) California	38,421	7,505	2,637	530	20,198	2,665	28,680	5,440	10,759	1,673
(b) Illinois	12,736	2,373	617	131	7,954	1,058	8,087	1,425	2,510	343
(c) New York	21,126	4,749	1,126	245	12,081	1,741	13,889	2,675	3,106	943
(d) Ohio	9,127	1,745	230	42	5,625	746	5,009	1,077	2,728	358
(e) Pennsylvania	9,757	1,850	308	57	6,685	911	6,166	1,031	2,435	326
(f) Texas	24,405	4,847	1,226	262	15,297	2,155	16,503	2,934	5,443	763
(g) Baltimore District (Maryland & D.C.)	5,666	1,083	275	53	3,557	456	3,702	690	1,309	168

^a Includes Earned Income Credits claimed by taxpayers and also responses to notices sent to and returned by taxpayers whose tax returns showed the characteristics of those who did not claim Earned Income Credits on their tax returns.

TQ Table 9.—Work flow in the Internal Revenue Service and the courts,
7/1/75 to 9/30/75 and 7/1/76 to 9/30/76

	7/1/75 to 9/30/75	7/1/76 to 9/30/76
Tax returns filed, total	8,299,951	8,921,588
Total tax returns		
Individual Income tax	698,319	824,184
Declaration of estimated tax	516,812	540,883
Withholding	156,518	157,779
Partnership	54,357	46,043
Corporation Income tax	42,676	47,154
Estate tax	60,670	65,694
Gift tax	53,861	60,270
Employment taxes	5,055,999	5,219,295
Excise Tax	356,666	314,638
Employee Plans	164,160	100,111
ATF Returns	418,765	245,480
Supplemental Documents	250,119	457,940
Civil Tax Cases		
Courts of Original Jurisdiction Tax Court:		
Total Petitioned to Tax Court	3,249	
Dismissed	310	
Settled by Stipulation	1,654	
Decided by Court of Appeals	291	
Decided by Tax Court, but appealed	45	
District Courts and Court of Claims:		
Total filed in District Courts and Court of Claims	253	
Settled in District Courts and Court of Claims	103	
Decided by District Courts and Court of Claims	75	
Courts of Appeals:		
Settled by Courts of Appeals decision	122	
Favorable to government	49	
Favorable to taxpayer	61	
Partial to government and partially for taxpayer	12	
Decided by Court of Appeals but reviewed by Supreme Court	—	
Supreme Court:		
Taxpayer petitions for certiorari	granted denied	
Government petitions for certiorari	granted denied	
Settled by Supreme Court decision	1	

TQ Table 10.—Amounts of revenue involved at each level of the tax system,
7/1/75 to 9/30/75 and 7/1/76 to 9/30/76

	(millions of dollars)	
	7/1/75 to 9/30/75	7/1/76 to 9/30/76
Item		
Internal revenue collections, total		
Individual income taxes, total	57,160	75,463
Withholding	34,839	39,759
Other	28,633	32,690
Corporation income taxes	6,206	5,809
Estate and gift taxes	9,160	9,809
Employment taxes	1,385	1,485
Excise taxes	17,400	19,892
Income, Estate, and Gift Taxes		
Civil Cases		
Tax and penalties determined by settlement in Tax Court	28	
Tax and penalties determined by Tax Court decisions:		
Dismissals	1	
Decisions on merits	11	
Tax and penalties determined in cases decided by the Supreme Court and Courts of Appeals	3	
Amount in dispute but not refunded to taxpayers as a result of final action on refund suits	27	

Footnotes for TQ Tables 1-3.

*Less than \$500.

†Revised

1. The receipts in the various States do not indicate the Federal tax burden of each since, in many instances, taxes are collected in one State from residents of another State. For example, withholding taxes reported by employers located near State lines may include substantial amounts withheld from salaries of employees who reside in neighboring States.

2. Includes taxes on unrelated business income of exempt organizations.

3. Collections of individual income tax not withheld include old-age, survivors, disability, and hospital insurance taxes on self-employment income (SECA). Similarly, the collections of individual income tax withheld are reported in combined amounts with old-age, survivors, disability, and hospital insurance taxes (FICA). National totals are estimated. Estimated national totals for individual income tax and old-age, survivors, disability, and hospital insurance taxes are shown in the text table on p. 5 and are used in obtaining national totals for individual income taxes and employment taxes in TQ Table 3.

4. Self-employment tax and taxes imposed by the Federal Insurance Contributions Act are applicable with respect to Guam and American Samoa. Amounts of such taxes collected in Guam and American Samoa are combined with similar taxes reported for Office of International Operations-Other.

5. Includes Fiduciary income tax collections of \$82,751,000.

6. Beginning with fiscal year 1967, the United States total is adjusted to exclude withheld individual income taxes transferred to the Government of Guam in accordance with the provisions of Public Law 630, approved Aug. 1, 1950 (64 Stat. 392). This adjustment amounted to \$2.6 million for the transition quarter.

7. Tax payments made to banks, under the Federal tax deposit system, are included in the internal revenue collections for the period in which the Federal tax deposit is purchased. However, such payments are not classified by internal revenue districts (nor by tax subclasses to which excise tax payments relate) until the Federal tax deposit payment is applied to the taxpayer's liability from tax returns filed.

8. Represents credits allowable on income tax returns for certain gasoline and lubricating oil tax payments and for excess payments under the Federal Insurance Contributions Act (FICA).

9. Designations by taxpayers of a portion of their taxes to the Presidential Election Campaign Fund are not collections, as such, because they do not affect taxpayer liability. Transfers of amounts to this fund are made on a national basis only and, therefore, have no effect on district and regional collection data.

10. Represents amounts offset against outstanding tax liabilities other than those for Forms 1040 and 1040A on which the credits were claimed.

11. Amounts of internal revenue taxes collected on Puerto Rican products transported to the United States, or consumed on the United States basis, are included in the amounts shown. All expenses and surtaxes are covered into the Treasury of Puerto Rico under provisions of Secs. 7652(a)(3) and 5314(a)(4) of the Internal Revenue Code of 1954. The gross amounts are included in overall collection results (TQ Tables 1 through 3).

12. Refer to TQ Table 2 for components.

13. Corporation income tax rates. Effective January 1, 1965, first \$25,000 of net income normal tax of 22 percent, net income over \$25,000 is a combined rate of 48 percent and surtax of 48 percent. Normal tax and surtax also apply to net income derived by certain exempt organizations from unrelated trade or business. Effective January 1, 1968, a 10 percent per annum surcharge was added to the tax (Public Law 90-364). The 10 percent per annum surcharge was extended to December 31, 1969, by Public Law 91-53, extending to June 30, 1970, by Public Law 91-172 at a 5 percent annual rate, and then discontinued. Under the Tax Reduction Act of 1975 (P.L. 94-12), effective for 1975 returns, surtax exemption increased to \$50,000 and normal tax reduced to 20 percent on first \$25,000 of taxable income. These changes were extended to December 31, 1976, by the Adjustment Act of 1975 (P.L. 94-164) to June 30, 1976, for 1976 returns at rates designed to achieve the half year extension.

14. Rates of tax are as follows: Individual income tax: Effective January 1, 1965, graduated rate from 10 percent to 70 percent of taxable income. Includes old-age, survivors, disability, and hospital insurance taxes on self-employment income. The 10 percent per annum surcharge added by Public Law 90-364, effective April 1, 1968, for individuals, was extended to December 31, 1969, at the same annual rate (Public Law 91-53), extended to June 30, 1970 (Public Law 91-172) at 5 percent annual rate, and then discontinued.

15. Rates of tax are as follows: Income Tax graduated with holding on wages in excess of exemptions: Public Law 89-368, effective July 1, 1967, to 30 percent; Public Law 90-172, effective January 1, 1970, to 25 percent; 14 to 36 percent effective January 1, 1972, under Public Law 92-178; and 16 to 36 percent, effective April 30, 1975, under Public Laws 94-12 and 94-164. The combined FICA tax rate of 11.7 percent was in effect on salaries and wages up to \$14,000 for calendar year 1975 and \$15,300 for 1976.

16. Consists of regular railroad retirement combined tax rate of 10 percent for calendar years 1970 and 1971. Tax applies to employees (18.55%) and employees (1.45%) and is imposed on taxable portion of wages (limited to first \$1,175 of monthly taxable compensation for 1975 and \$1,275 for 1976). Further includes railroad employee representatives' tax of 21.2 percent for calendar years 1972 and 1973 on taxable portion of compensation received. An additional surcharge tax is levied quarterly by the Railroad Retirement Board is imposed on employers and employee representatives based on man-hours worked.

17. Taxes on passenger automobiles and light trucks repealed December 11, 1971, by the Revenue Act of 1971.

18. Includes delinquent taxes on items repealed by Public Laws 87-456, 88-36, and 89-44.

19. Rate was reduced from 9 percent to 8 percent on January 1, 1974, to 7 percent on January 1, 1975, and to 6 percent January 1, 1976 (Public Law 91-614).

20. Terminated effective June 30, 1975.

21. Narcotics. 1 cent per ounce; narcotics order blanks, \$1 per hundred. Marijuana, \$1 per ounce; Marijuana order blanks, 2 cents each. Amounts shown also include occupational taxes levied on manufacturers, dealers, and practitioners. Repealed, effective May 1, 1971 (Public Law 91-513).

22. Tax increased from \$50 to \$500, effective December 1, 1974 (Public Law 93-49).

23. Rate reduced from 10 percent to 2 percent, effective December 1, 1974 (Public Law 93-499).

24. Adulterated butter, 10 cents per pound. Process or renovated butter, 1/4 cent per pound. Domestic filled cheese, 1 cent per pound. Imported filled cheese, 8 cents per pound. Imported shredded cheese, 1 cent per pound. Butter, 1 cent per pound. Occupational taxes are levied on manufacturers or dealers; these products and are included in the amounts shown. Filled cheese taxes repealed effective October 26, 1974 (Public Law 93-499).

25. Transfers of machine guns, short-barreled firearms, alienators, etc., \$200 each; certain guns with combination shotguns and rifle barrels, and other special types of firearms, \$5 each. Occupational taxes are levied on manufacturers, importers, or dealers in firearms and are included in the amounts shown.

26. Legislative authority expired June 30, 1974.

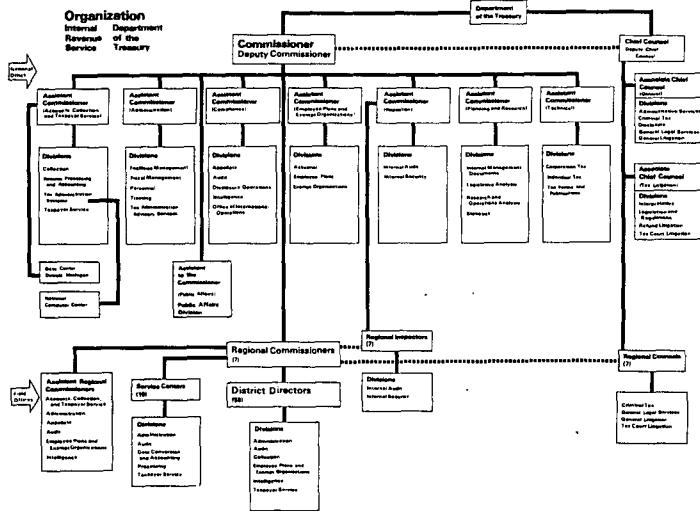
Section 3:

IRS Organizational Chart

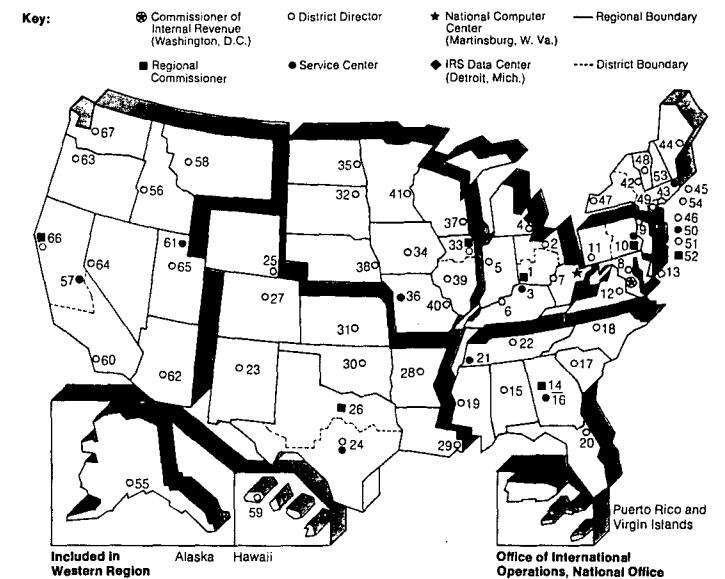
**Map of Regions, Districts,
and Service Centers**

**Principal Officers of the IRS as
of September 30, 1976**

IRS Organizational Chart



Map of Regions, Districts and Service Centers



Region and District Legend:

Central Region	Southeast Region	North Atlantic Region	Western Region
1 Cincinnati, Ohio	14 Atlanta, Ga.	29 New Orleans, La.	42 Albany, N.Y.
2 Cleveland, Ohio	15 Birmingham, Ala.	30 Oklahoma City, Okla.	43 Andover, Mass.
3 Covington, Ky. (Cincinnati SC)	16 Chamblee, Ga.	31 Wichita, Kans.	44 Augusta, Maine
4 Detroit, Mich.	17 Columbia, S.C.	32 Aberdeen, S. Dak.	45 Boston, Mass.
5 Indianapolis, Ind.	18 Greensboro, N.C.	33 Chicago, Ill.	46 Brooklyn, N.Y.
6 Louisville, Ky.	19 Jackson, Miss.	20 Jacksonville, Fla.	47 Buffalo, N.Y.
7 Parkersburg, W. Va.	21 Memphis, Tenn.	21 Hartford, Conn.	48 Burlington, Vt.
8 Baltimore, Md.	22 Nashville, Tenn.	22 Fargo, N. Dak.	49 Honolulu, Hawaii
9 Newark, N.J.	23 Albuquerque, N. Mex.	23 Kansas City, Mo.	50 Helena, Mont.
10 Philadelphia, Pa.	24 Austin, Tex.	37 Milwaukee, Wis.	51 Honolulu, Hawaii
11 Pittsburgh, Pa.	25 Cheyenne, Wyo.	38 Omaha, Neb.	52 Los Angeles, Calif.
12 Richmond, Va.	26 Dallas, Tex.	39 Springfield, Ill.	53 Phoenix, Ariz.
13 Wilmington, Del.	27 Denver, Colo.	40 St. Louis, Mo.	54 Portland, Ore.
	28 Little Rock, Ark.	41 St. Paul, Minn.	55 Anchorage, Alaska
			56 Boise, Idaho
			57 Fresno, Calif.
			58 Ogden, Utah
			59 San Francisco, Calif.
			60 Seattle, Wash.

Principal Officers of the Internal Revenue Service as of September 30, 1976

National Office

Office of the Commissioner

Commissioner
Donald C. Alexander

Deputy Commissioner
William E. Williams

Assistant to the Commissioner
Meade Emory
Thomas V. Glynn

Assistant to the Commissioner (Public Affairs)
A. James Golato

Assistant to the Deputy Commissioner
Michael J. Murphy

Accounts, Collection and Taxpayer Service

Assistant Commissioner (VACANT)

Deputy Assistant Commissioner
James I. Owens

Division Directors:

- Collection
Thomas L. Davis
- Returns Processing & Accounting
Russell E. Dyke
- Tax Administration Systems
Patrick J. Ruttle
- Taxpayer Service
Stanley Goldberg
- IRS Data Center, Detroit, Mich.
James E. Daly, Jr.
- National Computer Center,
Martinsburg, W. Va.
William E. Palmer

Administration

Assistant Commissioner
Joseph T. Davis

Deputy Assistant Commissioner
Alan A. Beck

Division Directors:

- Facilities Management
Leo C. Inglesby
- Fiscal Management
Joseph F. Kump
- Personnel
Billy J. Brown
- Tax Administration Advisory Services
Gordon C. Hill, Jr.
- Deputy Equal Employment Opportunity Officer
Barbara R. Thompson
- Training
Orion L. Birdsall

Compliance

Assistant Commissioner
S. B. Wolfe

Deputy Assistant Commissioner
Philip E. Coates

Division Directors:

- Appellate
James C. Stigamire
- Audit
John L. Wedick, Jr.
- Intelligence
Thomas J. Clancy
- Office of International Operations
Joseph G. McGowan

Employee Plans/Exempt Organizations

Assistant Commissioner
Alvin D. Lurie

Deputy Assistant Commissioner
Theodore C. Rademaker

Division Directors:

- Actuarial
(VACANT)
- Employee Plans
Fred J. Ochs
- Exempt Organizations
Joseph A. Tedesco

Inspection

Assistant Commissioner
Warren A. Bates

Deputy Assistant Commissioner
Robert L. Rebein

Division Directors:

- Internal Audit
Rudolph W. Arena
- Internal Security
William E. Mulroy

Planning and Research

Assistant Commissioner
Anita F. Alpern

Deputy Assistant Commissioner
Walter E. Bergman

Division Directors:

- Internal Management Documents
Jack G. Petrie
- Legislative Analysis
Claude D. Baldwin
- Research and Operations Analysis
Walter E. Bergman
- Statistics
Vito Natrella

Technical

Assistant Commissioner
John L. Withers

Deputy Assistant Commissioner
S. A. Winborne

Division Directors:

- Corporation Tax
John W. Holt
- Individual Tax
Aaron Feibel
- Tax Forms and Publications
Roy J. Linger

Office of Chief Counsel

Chief Counsel
Meade Whitaker

Deputy Chief Counsel
Charles L. Saunders, Jr.

Associate Chief Counsel (General)
Leon G. Wigizer

Deputy Associate Chief Counsel (General)
Lester Stein

Associate Chief Counsel (Tax Litigation)
Dennis J. Fox

Technical Advisors to Chief Counsel
David E. Dickinson
Daniel F. Folzenlogen

Special Assistant to Associate Chief Counsel (Tax Litigation)
Margaret M. Richardson

Staff Assistant to Chief Counsel
Richard A. Fisher

Staff Assistant to Deputy Chief Counsel
James T. Fuller, III

Staff Assistant to Associate Chief Counsel (Tax Litigation)
Lewis J. Hubbard, Jr.

Division Directors:

- Administrative Services
Joseph H. Hairston, Acting
- Criminal Tax
David E. Gaston
- Disclosure
James J. Keightley

General Legal Services
George J. Shaw, Jr.

General Litigation
Harold T. Flanagan

Interpretative
Jerome D. Sebastian

James F. Dring

Refund Litigation
John H. Menzel

Tax Court Litigation
David R. Brennan

Regional and District Officers

Central Region
All Regional Officers at 550 Main Street, Cincinnati, Ohio 45202, unless a different address is indicated

Regional Commissioner
Leon C. Green

Assistant Regional Commissioners:

- Accounts, Collection & Taxpayer Service
L. Stanley Baker
- Administration
Anthony W. D'Amato
- Appellate
Claude C. Rogers, Jr.
- Audit
Jack P. Chivatero
- Employee Plans/Exempt Organizations
Edwin A. Kelleher
- Intelligence
Harold B. Holt

District Directors:

- Cincinnati, Ohio 45201
Dwight L. James, Jr.
- Cleveland, Ohio 44199
Robert J. Datt
- Detroit, Mich. 48226
Roger L. Plate
- Indianapolis, Ind. 46204
James W. Caldwell
- Louisville, Ky. 40202
Paul F. Niederecker
- Parkersburg, W. Va. 26101
T. Blair Evans

Director, Cincinnati Service Center, Covington, Ky. 41011
John O. Hummel

Regional Counsel
David E. Mills

Regional Inspector
John E. McManus

Mid-Atlantic Region

All Regional Officers at 2 Penn Center Plaza, Philadelphia, Pa. 19102, unless a different address is indicated

Regional Commissioner
William D. Waters**Assistant Regional Commissioners:**

Accounts, Collection & Taxpayer Service
Leroy C. Gay
Administration
Americo P. Attori
Appellate
Reuben H. Saideman
Audit
Paul H. Thornton
Employee Plans/Exempt Organizations
James J. Ryan
Intelligence
Robert L. Browne

District Directors:

Baltimore, Md. 21201
Gerald G. Portney
Newark, N.J. 07102
Elmer H. Kinsman
Philadelphia, Pa. 19108
James T. Rideoutte
Pittsburgh, Pa. 15222
Cornelius J. Coleman
Richmond, Va. 23240
James P. Boyle
Wilmington, Del. 19801
James E. Quinn

Director, Philadelphia Service Center, Philadelphia, Pa. 19155
Norman E. Morrill**Regional Counsel**
Robert L. Liken**Regional Inspector**
Benjamin J. Redmond**Midwest Region**

All Regional Officers at 1 East Wacker Drive, Chicago, Ill. 60606, unless a different address is indicated

Regional Commissioner
Edwin P. Trainor**Assistant Regional Commissioners:**

Accounts, Collection & Taxpayer Service
Thomas J. Laycock
Administration
David S. Burckman
Appellate
Bernard L. Hardiek
Audit
Leon Moore
Employee Plans/Exempt Organizations
John Edwards
Intelligence
Robert J. Bush

District Directors:

Aberdeen, S.Dak. 57401
John B. Langer
Chicago, Ill. 60604
Charles F. Miriani
Des Moines, Iowa 50309
Donald J. Porter
Fargo, N.Dak. 58102
Mitchell E. Premis, Jr.
Milwaukee, Wis. 53202
Lawrence M. Phillips
Omaha, Neb. 68102
Everett Loury
Springfield, Ill. 62704
Ira S. Loeb
St. Louis, Mo. 63101
Richard C. Voskuil
St. Paul, Minn. 55101
C. Dudley Switzer

Director, Kansas City Service Center, Kansas City, Mo. 64170
Roy D. Clark**Regional Counsel**
Frank C. Conley**Regional Inspector**
John T. Kelly**North-Atlantic Region**

All Regional Officers at 90 Church Street, New York, N.Y. 10007, unless a different address is indicated

Regional Commissioner
Elliott H. Gray**Assistant Regional Commissioners:**

Accounts, Collection & Taxpayer Service
Marshall P. Cappelli
Administration
Harry J. Bodkin
Appellate
Richard E. Fogwell
Audit
Joseph Slipowitz
Employee Plans/Exempt Organizations
Toomer F. Carr
Intelligence
Harry P. McCall

District Directors:

Albany, N.Y. 12206
Raymond A. Spillman
Augusta, Maine 04330
John J. Jennings
Boston, Mass. 02203
Herbert B. Mosher
Brooklyn, N.Y. 11201
George S. Alberts
Buffalo, N.Y. 14202
William H. Tompkins
Burlington, Vt. 05401
Peter L. Dillon
Hartford, Conn. 06103
Pete J. Medina
Manhattan, N.Y. 10007
Charles H. Brennan
Portsmouth, N.H. 03801
Frank T. Murphy
Providence, R.I. 02903
John J. O'Brien

Director, Andover Service Center, Andover, Mass. 01812
M. Eddie Heironimus**Director, Brookhaven Service Center, Holtsville, N.Y. 11742**
Theodore E. Davis**Regional Counsel**
Sidney M. Wolk**Regional Inspector**
John T. Gallagher**Southeast Region**

All Regional Officers at 275 Peachtree Street N.E., Atlanta, Ga. 30303, unless a different address is indicated

Regional Commissioner
Harold A. McGuffin**Assistant Regional Commissioners:**

Accounts, Collection & Taxpayer Service
William E. Douglas
Administration
Philip N. Sansotta
Appellate
Tully Miller
Audit
Philip J. Sullivan
Employee Plans/Exempt Organizations
Billy M. Hargett
Intelligence
Anthony V. Langone

District Directors:

Atlanta, Ga. 30303
John W. Henderson
Birmingham, Ala. 35203
Dwight T. Baptist
Columbia, S.C. 29201
Harold Bindsell
Greensboro, N.C. 27401
Robert A. LeBaube
Jackson, Miss. 39202
William Daniel
Jacksonville, Fla. 32202
Charles O. DeWitt
Nashville, Tenn. 37203
James A. O'Hara

Director, Atlanta Service Center, Chamblee, GA 30006
William B. Hartlage**Director, Memphis Service Center, Memphis, Tenn. 38110**
Claude A. Kyle**Regional Counsel**
Jack D. Yarbrough**Regional Inspector**
Dale W. Gardner

Southwest Region

All Regional Officers at 7839 Churchill Way,
Dallas, Texas 75251, unless a different
address is indicated.

Regional Commissioner

Walter T. Coppingier

Assistant Regional Commissioners:

Accounts, Collection & Taxpayer Service
Joseph E. Bishop
Administration
Raymond Asturian
Appellate
Douglas M. Moore
Audit
Howard C. Longley
Employee Plans/Exempt Organizations
Percy P. Woodard, Jr.
Intelligence
John M. Rankin, Jr.

District Directors:

Albuquerque, N.Mex. 87101
Arturo A. Jacobs
Austin, Texas 78701
Robert M. McKeever
Cheyenne, Wyo. 82001
Bobby G. Hughes
Dallas, Texas 75202
Alden W. McCanless
Denver, Colo. 80202
Gerald L. Mihlbachler
Little Rock, Ark. 72203
Paul D. Williams
New Orleans, La. 70130
Robert M. Cutts
Oklahoma City, Okla. 73102
(Vacant)
Wichita, Kans. 67202
Maurice E. Johnson

**Director, Austin Service Center, Austin,
Texas 78740**

Leonard E. Semrick

Regional Counsel

William B. Riley

Regional Inspector

Paul F. Kearns

Western Region

All Regional Officers at 525 Market-Street,
San Francisco, Calif. 94105 unless a
different address is indicated

Regional Commissioner

Thomas A. Cardoza

Assistant Regional Commissioners:

Accounts, Collection & Taxpayer Service
John D. Johnson
Administration
Kenneth G. Rivett
Appellate
(Vacant)
Audit
Johnnie Robertson
Employee Plans/Exempt Organizations
Ralph F. Albrecht
Intelligence
Richard C. Wassenaar

District Directors:

Anchorage, Alaska 99510
Charles E. Roddy
Boise, Idaho 83724
Howard T. Martin
Helena, Mont. 59601
Frederick C. Nielsen
Honolulu, Hawaii 96813
William M. Wolf
Los Angeles, Calif. 90012
William H. Connell
Phoenix, Ariz. 85025
Prescott A. Berry
Portland, Ore. 97204
Ralph B. Short
Reno, Nev. 89502
Gerald F. Swanson
Salt Lake City, Utah 84111
Roland V. Wise
San Francisco, Calif 94102
Francis L. Browitt
Seattle, Wash. 98121
Michael D. Sassi

**Director, Fresno Service Center, Fresno,
Calif 93730**

Fredric F. Perdue

**Director, Ogden Service Center, Ogden,
Utah 84402**

Robert H. Terry

Regional Counsel

Emory L. Langdon

Regional Inspector

Frederick R. Rowe, Jr.

